

Company registration number: 08451219

Charity registration number: 1152163

# Packmoor Community Hall Association

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Daryl Denson ACMA  
VAST  
The Dudson Centre  
Hope Street  
Stoke on Trent  
ST1 5DD

## **Packmoor Community Hall Association**

### **Reference and Administrative Details**

<b>Trustees</b>	Ann James
	Ellen Sanders
	David Owens
	Anthony John McCormick
<b>Other Officers</b>	Val Gilbert
	Alistair Campbell
	June Young
	Mike Stevenson
<b>Charity Registration Number</b>	1152163
<b>Company Registration Number</b>	08451219
<b>Registered Office</b>	The charity is incorporated in England.
	Lorraine Street
	Packmoor
	Stoke on Trent
<b>Independent Examiner</b>	Staffordshire
	ST7 4QG
	Daryl Denson ACMA
	VAST
<b>Bankers</b>	The Dudson Centre
	Hope Street
	Stoke on Trent
	ST1 5DD
<b>Bankers</b>	Lloyds
	1 Fountain Square
	Hanley
	ST1 1LE

## **Packmoor Community Hall Association**

### **Trustees Report (incorporating the Directors' report)**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

#### **Objectives and activities**

##### ***Objects and aims***

The Hall provides a variety of services and events throughout the week for the local area and surrounding communities. During the year the Hall was the venue for numerous activities such as classes in fitness, art, line dancing, ballet/tap for children and pilates and regular weekly events such as indoor bowls.

##### ***Public benefit***

The Hall regularly offers its facilities to local schools, police and other charities. Its amenities which include a large and well kept dance floor are hugely beneficial as a venue for the local community to hold wedding receptions, birthday parties and anniversaries, fun days etc. All these activities tackle loneliness and healthy living.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### ***Use of volunteers***

Volunteers, as in other years are difficult in recruiting.

Regular table top sales have started which is run by volunteers, offering refreshment to generate extra income.

Volunteers are helping with the maintenance of the building, painting, cleaning and gardening.

#### **Achievements and performance**

Various activities and events are held at the hall including:

Granny Mobility  
Keep Fit for Seniors  
Art club  
Yoga and pilates  
Line Dance  
Indoor Bowls (in days and evenings)  
Little Athletics  
Pensioner Group  
Sea dance and modern dancing  
Birthdays, weddings, consultation meetings for residents.

The local police also have access to the building and all the activities keep the community active, healthy and help with loneliness.

A Easter parade and Christmas party were held during the year to enable the communities to come together.

Table Top sales took place to help promote the hall.

#### **Financial review**

Costs are increasing due to high utility bills and minimum wage increases. At the beginning of 2025 the hire charge has been increased and all groups are finding it difficult to pay. The building continues to need maintenance and again funds for this are taken from reserves.

## **Packmoor Community Hall Association**

### **Trustees Report (incorporating the Directors' report)**

#### ***Policy on reserves***

Current reserves held at the end of the current financial period £62,967 (2024: £62,604).

#### ***Principal funding sources***

Hiring out the hall is our main source of funds.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Ann James
	Ellen Sanders
	David Owens
	Anthony John McCormick

Other Officers:	Val Gilbert (appointed 1 April 2024)
	Alistair Campbell (appointed 1 April 2024)
	June Young (appointed 1 April 2024)
	Mike Stevenson (appointed 1 April 2024)

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 19 March 2013. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

##### ***Recruitment and appointment of trustees***

Directors hold a three year tenure after which the longest serving or first named retire by yearly rotation and may put up for re-election at the A.G.M. Other Committee Members retire at the A.G.M and may put up for re-election.

##### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

##### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

## Packmoor Community Hall Association

### Trustees Report (incorporating the Directors' report)

The annual report was approved by the trustees of the charity on 9/10/25 and signed on its behalf by:

Ann James  
Ann James  
Trustee

## **Packmoor Community Hall Association**

### **Independent Examiner's Report to the trustees of Packmoor Community Hall Association ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

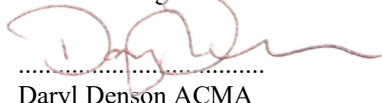
#### **Independent examiner's statement - matter of concern identified**

I have completed my examination. I have identified matters of concern that ....

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of Packmoor Community Hall Association as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



.....  
Daryl Denson ACMA

VAST  
The Dudson Centre  
Hope Street  
Stoke on Trent  
ST1 5DD

Date: 13/11/2025 .....

## Packmoor Community Hall Association

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	725	725
Charitable activities	4	53,183	53,183
Investment income		1,121	1,121
Total income		<u>55,029</u>	<u>55,029</u>
<b>Expenditure on:</b>			
Charitable activities	5	<u>(54,666)</u>	<u>(54,666)</u>
Total expenditure		<u>(54,666)</u>	<u>(54,666)</u>
Net income		<u>363</u>	<u>363</u>
Net movement in funds		363	363
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>129,924</u>	<u>129,924</u>
Total funds carried forward		<u>130,287</u>	<u>130,287</u>
	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	31,042	31,042
Charitable activities	4	54,653	54,653
Investment income		276	276
Total income		<u>85,971</u>	<u>85,971</u>
<b>Expenditure on:</b>			
Charitable activities	5	<u>(106,541)</u>	<u>(106,541)</u>
Total expenditure		<u>(106,541)</u>	<u>(106,541)</u>
Net expenditure		<u>(20,570)</u>	<u>(20,570)</u>
Net movement in funds		(20,570)	(20,570)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>150,494</u>	<u>150,494</u>
Total funds carried forward		<u>129,924</u>	<u>129,924</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 8 to 15 form an integral part of these financial statements.

# Packmoor Community Hall Association

(Registration number: 08451219)  
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	67,320	67,320
<b>Current assets</b>			
Stocks	11	2,618	2,600
Debtors	12	162	91
Cash at bank and in hand	13	60,741	60,467
		63,521	63,158
<b>Creditors: Amounts falling due within one year</b>	14	(554)	(554)
<b>Net current assets</b>		62,967	62,604
<b>Net assets</b>		130,287	129,924
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		130,287	129,924
<b>Total funds</b>		130,287	129,924

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

## Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 9/11/25 and signed on their behalf by:

  
Ann James  
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

# **Packmoor Community Hall Association**

## **Notes to the Financial Statements for the Year Ended 31 March 2025**

### **1 Charity status**

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Basis of preparation**

Packmoor Community Hall Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)-(Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

#### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

## **Packmoor Community Hall Association**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>
Fixtures and Fittings
Buildings

<b>Depreciation method and rate</b>
5 years straight line
0% as the estimated residual value is not materially different from the carrying value of the asset

## Packmoor Community Hall Association

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell after due regard for obsolete and slow moving stocks. Cost is determined using the first-in first-out (fifo) method.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

### 3 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Donations and legacies;		
Donations from individuals	725	725
	<u>725</u>	<u>725</u>
	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Donations and legacies;		
Donations from individuals	1,458	1,458
Grants, including capital grants;		
Government grants	29,584	29,584
	<u>31,042</u>	<u>31,042</u>

## Packmoor Community Hall Association

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Art	240	240
Bowls	2,940	2,940
Dance Classes	6,685	6,685
Membership	1,170	1,170
Raffle	327	327
Packmoor & District Pensioners- Room Hire	2,470	2,470
Granny Mobility	945	945
Functions	5,176	5,176
General Hire	829	829
Pilates & Yoga	90	90
Bar takings	30,143	30,143
Little Athletics	620	620
Misc	41	41
Table Top Sales	1,517	1,517
	<u>53,193</u>	<u>53,193</u>
	<u>53,193</u>	<u>53,193</u>
	Unrestricted funds General £	Total 2024 £
Art	140	140
Bowls	2,555	2,555
Dance Classes	7,598	7,598
Membership	621	621
Packmoor & District Pensioners- Room Hire	2,150	2,150
Taekwondo	230	230
Granny Mobility	890	890
Functions	4,289	4,289
General Hire	1,892	1,892
Bar takings	34,187	34,187
Misc	11	11
	<u>54,563</u>	<u>54,563</u>
	<u>54,563</u>	<u>54,563</u>

# Packmoor Community Hall Association

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 5 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Sundries	1,013	1,013
Utilities	9,931	9,931
Licence	180	180
Printing, postage & stationery	822	822
Repairs & Maintenance	1,544	1,544
Waste	654	654
Salaries and wages	22,264	22,264
Insurance	1,280	1,280
Security services	991	991
Stock	12,951	12,951
Equipment	1,906	1,906
Subscriptions	576	576
Independent Examination	554	554
	<u>54,666</u>	<u>54,666</u>
	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Sundries	1,285	1,285
Utilities	22,385	22,385
Printing, postage & stationery	107	107
Repairs & Maintenance	37,101	37,101
Waste	830	830
Salaries and wages	19,045	19,045
Insurance	1,275	1,275
Security services	3,282	3,282
Stock	17,173	17,173
Equipment	2,578	2,578
Subscriptions	924	924
Independent Examination	556	556
	<u>106,541</u>	<u>106,541</u>

## Packmoor Community Hall Association

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2025 £
Independent examiner fees		
Examination of the financial statements	554	554
	<u>554</u>	<u>554</u>
	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	556	556
	<u>556</u>	<u>556</u>

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Packmoor Community Hall Association

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>22,264</u>	<u>19,045</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Monthly average number of persons employed	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year.

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2024	<u>67,320</u>	<u>20,428</u>	<u>87,748</u>
At 31 March 2025	<u>67,320</u>	<u>20,428</u>	<u>87,748</u>
<b>Depreciation</b>			
At 1 April 2024	<u>-</u>	<u>20,428</u>	<u>20,428</u>
At 31 March 2025	<u>-</u>	<u>20,428</u>	<u>20,428</u>
<b>Net book value</b>			
At 31 March 2025	<u>67,320</u>	<u>-</u>	<u>67,320</u>
At 31 March 2024	<u>67,320</u>	<u>-</u>	<u>67,320</u>

#### 11 Stock

	2025 £	2024 £
Other stock	<u>2,618</u>	<u>2,600</u>

# Packmoor Community Hall Association

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 12 Debtors

	2025 £	2024 £
Prepayments	<u>162</u>	<u>91</u>

### 13 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	470	250
Cash at bank	<u>60,271</u>	<u>60,217</u>
	<u>60,741</u>	<u>60,467</u>

### 14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	<u>554</u>	<u>554</u>

### 15 Analysis of net assets between funds

	Unrestricted funds Designated £	Total funds at 31 March 2025 £
Tangible fixed assets	67,320	67,320
Current assets	63,521	63,521
Current liabilities	<u>(554)</u>	<u>(554)</u>
Total net assets	<u>130,287</u>	<u>130,287</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	67,320	67,320
Current assets	63,158	63,158
Current liabilities	<u>(554)</u>	<u>(554)</u>
Total net assets	<u>129,924</u>	<u>129,924</u>

### 16 Related party transactions

There were no related party transactions in the year.