

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
ST JOHNS COMMUNITY HALL**

Llewelyn Davies
Chartered Accountants
50 Queen Street
Pembroke Dock
Pembrokeshire
SA72 6JE

ST JOHNS COMMUNITY HALL

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FOR THE YEAR ENDED 31 MARCH 2023

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

To promote the benefit of the inhabitants of Pembroke Dock and the neighbourhood without distinction of sex, sexual orientation, race, or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupation, with the object of improving the conditions of life for the said inhabitants.

FINANCIAL REVIEW

Review of Strategy, Development, Activities and Achievements

The Hall continues to build back after the very trying three years of Covid etc. Mr. Tallett and Gill Davis have worked hard running the Hall

Mrs Anne Scott continues to raise lots of money with her wonderful baking at our events.

We have started to hold regular quizzes through the year which are getting increasingly well known. Mr. Jim Lloyd is to be thanked for organising these evenings.

Rose Hudson, our secretary is now back after a very painful knee operation.

The full Committee will all work hard to have a good year this year.

We continue to keep the building in good shape with a very nice new door on Porch B and more anti pigeon spikes replaced.

We are all very proud of our lunch club, running for over 20 years and as popular as ever. Many thanks to the wonderful volunteers who run it.

Thank you once again to everyone involved in our Hall.

Investment policy and objectives

There are no restrictions on the charity's power to invest. However the charity does not benefit from an endowment fund or hold large cash reserves. Restricted funds, donated for a specific purpose maybe held for short periods awaiting the completion of a particular project. These funds remain liquid and are held in low risk, high interest savings accounts.

Reserves policy

It is the policy of the trustees to maintain unrestricted funds, which are the operational free reserves of the charity, at a level that provides sufficient funds to cover management and administration and to support occasional unforeseen items of expenditure.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

FUTURE PLANS

The trustees will continue to work to build upon the achievements and progress made during the past year to ensure that we continue to maintain St John's Community Hall as an important focal point for social welfare, education and leisure time activities for the community of Pembroke Dock in partnership with the townspeople and relevant statutory, community and voluntary organisations.

Currently the charity is able to meet its financial obligations. However it is important that the project remains financially sound. The trustees will continue to work hard to maximise hall occupancy rates, and seek new forms of hall usage and better accessibility by members of the community. The trustees will always do their best to ensure that the hall is used as widely as possible by the local community, whilst maintaining the hall's principal income stream to ensure the long term viability of St John's Community Hall.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1157700

Principal address

Church Street
Pembroke Dock
Pembrokeshire
SA72 6AR

Trustees

Mrs R Hudson
Mr P Tallett
Mrs V Owen
Mrs A Scott
Mr C Ross
Mrs I Thomas
Mr R Clarke
Mr J Lloyd

Independent Examiner

K J Randall
Llewelyn Davies
Chartered Accountants
50 Queen Street
Pembroke Dock
Pembrokeshire
SA72 6JE

Solicitors

Philip Roache
12 Meyrick Street
Pembroke Dock
SA72 6AL

Approved by order of the board of trustees on 16 October 2023 and signed on its behalf by:

Mrs V Owen - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST JOHNS COMMUNITY HALL

Independent examiner's report to the trustees of St Johns Community Hall

I report to the charity trustees on my examination of the accounts of St Johns Community Hall (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

K J Randall

Llewelyn Davies
Chartered Accountants
50 Queen Street
Pembroke Dock
Pembrokeshire
SA72 6JE

16 October 2023

ST JOHNS COMMUNITY HALL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	26
Charitable activities					
General	5	16,728	-	16,728	8,789
Other trading activities	3	2,819	-	2,819	1,149
Investment income	4	45	-	45	4
Total		<u>19,592</u>	<u>-</u>	<u>19,592</u>	<u>9,968</u>
EXPENDITURE ON					
Raising funds		-	-	-	29
Charitable activities					
General	6	<u>16,610</u>	<u>55</u>	<u>16,665</u>	<u>16,464</u>
Total		<u>16,610</u>	<u>55</u>	<u>16,665</u>	<u>16,493</u>
NET INCOME/(EXPENDITURE)		2,982	(55)	2,927	(6,525)
RECONCILIATION OF FUNDS					
Total funds brought forward		46,176	512,314	558,490	565,015
TOTAL FUNDS CARRIED FORWARD		<u><u>49,158</u></u>	<u><u>512,259</u></u>	<u><u>561,417</u></u>	<u><u>558,490</u></u>

The notes form part of these financial statements

ST JOHNS COMMUNITY HALL**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	717	507,843	508,560	509,015
CURRENT ASSETS					
Debtors	12	1,496	-	1,496	1,496
Cash at bank and in hand		47,497	4,416	51,913	48,518
		<u>48,993</u>	<u>4,416</u>	<u>53,409</u>	<u>50,014</u>
CREDITORS					
Amounts falling due within one year	13	(552)	-	(552)	(539)
NET CURRENT ASSETS		<u>48,441</u>	<u>4,416</u>	<u>52,857</u>	<u>49,475</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>49,158</u>	<u>512,259</u>	<u>561,417</u>	<u>558,490</u>
NET ASSETS		<u>49,158</u>	<u>512,259</u>	<u>561,417</u>	<u>558,490</u>
FUNDS	14				
Unrestricted funds				49,158	46,176
Restricted funds				<u>512,259</u>	<u>512,314</u>
TOTAL FUNDS				<u>561,417</u>	<u>558,490</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 October 2023 and were signed on its behalf by:

Mrs V Owen - Trustee

Mr P Tallett - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	-	26
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023
3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>2,819</u>	<u>1,149</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>45</u>	<u>4</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Hall lettings	General	4,728	2,407
Luncheon club	General	5,959	-
Grants	General	2,000	2,579
Short mat bowls	General	2,796	2,650
Table tennis	General	1,245	1,153
		<u>16,728</u>	<u>8,789</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Pembrokeshire County Council	-	2,000
Coronavirus Job Retention Scheme	-	579
Pembrokeshire Association of Voluntary Services	<u>2,000</u>	<u>-</u>
	<u>2,000</u>	<u>2,579</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
General	<u>15,339</u>	<u>1,326</u>	<u>16,665</u>

7. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
General	<u>762</u>	<u>564</u>	<u>1,326</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023
8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Part time	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26	-	26
Charitable activities			
General	8,789	-	8,789
Other trading activities	1,149	-	1,149
Investment income	4	-	4
Total	<u>9,968</u>	<u>-</u>	<u>9,968</u>
EXPENDITURE ON			
Raising funds	29	-	29
Charitable activities			
General	<u>16,363</u>	<u>101</u>	<u>16,464</u>
Total	<u>16,392</u>	<u>101</u>	<u>16,493</u>
NET INCOME/(EXPENDITURE)	(6,424)	(101)	(6,525)
RECONCILIATION OF FUNDS			
Total funds brought forward	52,600	512,415	565,015
TOTAL FUNDS CARRIED FORWARD	<u>46,176</u>	<u>512,314</u>	<u>558,490</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023
11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022 and 31 March 2023	507,848	4,776	280	512,904
DEPRECIATION				
At 1 April 2022	-	3,703	186	3,889
Charge for year	-	424	31	455
At 31 March 2023	-	4,127	217	4,344
NET BOOK VALUE				
At 31 March 2023	507,848	649	63	508,560
At 31 March 2022	507,848	1,073	94	509,015

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments and accrued income	1,496	1,496

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	552	539

14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	46,176	2,982	49,158
Restricted funds			
Building	507,848	-	507,848
Equipment	4,416	(25)	4,391
Community	50	(30)	20
	512,314	(55)	512,259
TOTAL FUNDS	558,490	2,927	561,417

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023
14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,592	(16,610)	2,982
Restricted funds			
Equipment	-	(25)	(25)
Community	-	(30)	(30)
	-	(55)	(55)
TOTAL FUNDS	<u>19,592</u>	<u>(16,665)</u>	<u>2,927</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	52,600	(6,424)	46,176
Restricted funds			
Building	507,848	-	507,848
Equipment	4,467	(51)	4,416
Community	100	(50)	50
	<u>512,415</u>	<u>(101)</u>	<u>512,314</u>
TOTAL FUNDS	<u>565,015</u>	<u>(6,525)</u>	<u>558,490</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,968	(16,392)	(6,424)
Restricted funds			
Equipment	-	(51)	(51)
Community	-	(50)	(50)
	-	(101)	(101)
TOTAL FUNDS	<u>9,968</u>	<u>(16,493)</u>	<u>(6,525)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023
14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	52,600	(3,442)	49,158
Restricted funds			
Building	507,848	-	507,848
Equipment	4,467	(76)	4,391
Community	100	(80)	20
	<u>512,415</u>	<u>(156)</u>	<u>512,259</u>
TOTAL FUNDS	<u>565,015</u>	<u>(3,598)</u>	<u>561,417</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,560	(33,002)	(3,442)
Restricted funds			
Equipment	-	(76)	(76)
Community	-	(80)	(80)
	<u>-</u>	<u>(156)</u>	<u>(156)</u>
TOTAL FUNDS	<u>29,560</u>	<u>(33,158)</u>	<u>(3,598)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

ST JOHNS COMMUNITY HALL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	26
Other trading activities		
Fundraising events	2,819	1,149
Investment income		
Deposit account interest	45	4
Charitable activities		
Hall lettings	4,728	2,407
Luncheon club	5,959	-
Grants	2,000	2,579
Short mat bowls	2,796	2,650
Table tennis	1,245	1,153
	<u>16,728</u>	<u>8,789</u>
Total incoming resources	19,592	9,968
EXPENDITURE		
Other trading activities		
Fundraising expenses	-	29
Charitable activities		
Wages	4,490	4,666
Light and heat	1,962	1,333
Luncheon club purchases	2,295	33
Subscriptions	117	158
Rent	2,899	2,899
Insurance	1,491	1,397
Repairs and renewals	1,467	3,987
Cleaning	163	119
Fixtures and fittings	424	472
Computer equipment	31	31
	<u>15,339</u>	<u>15,095</u>
Support costs		
Management		
Telephone	548	503
Postage and stationery	21	209
Advertising	193	117
	<u>762</u>	<u>829</u>
Governance costs		
Accountancy fees	564	540
Total resources expended	<u>16,665</u>	<u>16,493</u>
Net income/(expenditure)	<u>2,927</u>	<u>(6,525)</u>

This page does not form part of the statutory financial statements