

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
SOLVA COMMUNITY CLUBHOUSE**

L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

SOLVA COMMUNITY CLUBHOUSE

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SOLVA COMMUNITY CLUBHOUSE

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

Solva Community Clubhouse is a an exciting, dynamic, forward-thinking, and intergenerational community asset delivering services designed to help and support the lives of everyone who lives and spends time in Solva. We work with other third sector organisations to provide:

- A safe activity space and focal point for community activities.
- A facility that enables public services to have a presence as and when required.
- Community classes i.e., first aid and IT.
- Access to catering facilities for community events.

Public benefit

The Clubhouse continued to go from strength to strength over 2022 to 2023. A cross section of the entire community of Solva made use of the facilities ranging from a Cinema Club to a Friday afternoon club for our more senior citizens. Two art groups meet weekly holding mixed age and ability art classes.

Solva Community Council meets monthly in the Clubhouse and uses a new video conferencing facility allowing members and those in the community to attend remotely.

Solva football club continues its traditional use of the Clubhouse for changing facilities and social gatherings.

We strive to make the Clubhouse as energy efficient as possible and in 2021 installed photovoltaic panels with a battery to reduce electricity bills and contribute to the village's green agenda. The battery ensures that the solar energy benefit is enjoyed in the evenings as well as in the day.

The Clubhouse underpins a resilient community spirit and a desire to make our premises more suitable for older people, those who are physically impaired, or disabled and use a walking aid, mobility scooter or wheelchair.

In the early part of 2023 the work to install a ramp and hard standing was completed ensuring easy building access for all, irrespective of age or disability. Our new wheelchair friendly front door, ramp and safety rail provides the right access to the Clubhouse for everyone.

FINANCIAL REVIEW

Reserves policy

It is the trustees intention to try to maintain reserves at a level equivalent to around 6 months expenditure.

FUTURE PLANS

The 2023 project for the Clubhouse will be the installation on a new disabled toilet at a cost of circa £10,000.

The future of the Clubhouse is bright, with ways of expanding the building being explored so that future needs can be met.

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

1192456

SOLVA COMMUNITY CLUBHOUSE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

Principal address

Little Valley
Wiston
Haverfordwest
Pembrokeshire
SA62 4PJ

Trustees

R I G Thomas Chair
D Reynolds
J Gibbins
B Evans
I George
J Griffin (appointed 12.4.23)
B Hutson (appointed 3.4.23)

Independent Examiner

L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

Approved by order of the board of trustees on 25 January 2024 and signed on its behalf by:

R I G Thomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SOLVA COMMUNITY CLUBHOUSE**

Independent examiner's report to the trustees of Solva Community Clubhouse

I report to the charity trustees on my examination of the accounts of Solva Community Clubhouse (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.

Paul Murray
The Association of Chartered Certified Accountants

L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

Date:

SOLVA COMMUNITY CLUBHOUSE

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023**

				Year Ended 31.3.23 Total funds £	Period 20.11.20 to 31.3.22 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		15	(1)	14	13,788
Charitable activities					
Charitable		-	-	-	10,000
Other trading activities	2	6,466	-	6,466	5,591
Total		<u>6,481</u>	<u>(1)</u>	<u>6,480</u>	<u>29,379</u>
EXPENDITURE ON					
Charitable activities					
Charitable		<u>7,818</u>	<u>1,742</u>	<u>9,560</u>	<u>14,092</u>
NET INCOME/(EXPENDITURE)		(1,337)	(1,743)	(3,080)	15,287
RECONCILIATION OF FUNDS					
Total funds brought forward		8,292	6,995	15,287	-
TOTAL FUNDS CARRIED FORWARD		<u><u>6,955</u></u>	<u><u>5,252</u></u>	<u><u>12,207</u></u>	<u><u>15,287</u></u>

The notes form part of these financial statements

SOLVA COMMUNITY CLUBHOUSE

BALANCE SHEET 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	1,267	5,227	6,494	8,798
CURRENT ASSETS					
Debtors	7	433	-	433	-
Cash at bank		5,975	25	6,000	7,210
		<u>6,408</u>	<u>25</u>	<u>6,433</u>	<u>7,210</u>
CREDITORS					
Amounts falling due within one year	8	(720)	-	(720)	(721)
NET CURRENT ASSETS		<u>5,688</u>	<u>25</u>	<u>5,713</u>	<u>6,489</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,955</u>	<u>5,252</u>	<u>12,207</u>	<u>15,287</u>
NET ASSETS		<u>6,955</u>	<u>5,252</u>	<u>12,207</u>	<u>15,287</u>
FUNDS	9				
Unrestricted funds				6,955	8,292
Restricted funds				<u>5,252</u>	<u>6,995</u>
TOTAL FUNDS				<u>12,207</u>	<u>15,287</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 January 2024 and were signed on its behalf by:

R I G Thomas - Trustee

SOLVA COMMUNITY CLUBHOUSE

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.

Plant and machinery - 25% on reducing balance

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. OTHER TRADING ACTIVITIES

	Year Ended 31.3.23 £	Period 20.11.20 to 31.3.22 £
Hire income	<u>6,466</u>	<u>5,591</u>

SOLVA COMMUNITY CLUBHOUSE

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

There were no employees during the financial year.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,054	12,734	13,788
Charitable activities			
Charitable	10,000	-	10,000
Other trading activities	5,591	-	5,591
Total	<u>16,645</u>	<u>12,734</u>	<u>29,379</u>
EXPENDITURE ON			
Charitable activities			
Charitable	<u>7,731</u>	<u>6,361</u>	<u>14,092</u>
NET INCOME	8,914	6,373	15,287
Transfers between funds	<u>(622)</u>	<u>622</u>	<u>-</u>
Net movement in funds	<u>8,292</u>	<u>6,995</u>	<u>15,287</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>8,292</u></u>	<u><u>6,995</u></u>	<u><u>15,287</u></u>

SOLVA COMMUNITY CLUBHOUSE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2022 and 31 March 2023	<u>12,896</u>
DEPRECIATION	
At 1 April 2022	4,098
Charge for year	<u>2,304</u>
At 31 March 2023	<u>6,402</u>
NET BOOK VALUE	
At 31 March 2023	<u>6,494</u>
At 31 March 2022	<u>8,798</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments	<u>433</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	<u>720</u>	<u>721</u>

9. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	8,292	(1,337)	6,955
Restricted funds			
Memorial Bench (Dai Evans)	25	-	25
Solar Project	<u>6,970</u>	<u>(1,743)</u>	<u>5,227</u>
	6,995	(1,743)	5,252
TOTAL FUNDS	<u>15,287</u>	<u>(3,080)</u>	<u>12,207</u>

SOLVA COMMUNITY CLUBHOUSE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

9. 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	6,481	(7,818)	(1,337)
Restricted funds			
Solar Project	(1)	(1,742)	(1,743)
TOTAL FUNDS	<u>6,480</u>	<u>(9,560)</u>	<u>(3,080)</u>

Comparatives for movement in funds

	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds			
General fund	8,914	(622)	8,292
Restricted funds			
Memorial Bench (Dai Evans)	25	-	25
Solar Project	6,970	-	6,970
Wheelchair Project	(622)	622	-
	<u>6,373</u>	<u>622</u>	<u>6,995</u>
TOTAL FUNDS	<u>15,287</u>	<u>-</u>	<u>15,287</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,645	(7,731)	8,914
Restricted funds			
Memorial Bench (Dai Evans)	25	-	25
Solar Project	10,217	(3,247)	6,970
Wheelchair Project	2,492	(3,114)	(622)
	<u>12,734</u>	<u>(6,361)</u>	<u>6,373</u>
TOTAL FUNDS	<u>29,379</u>	<u>(14,092)</u>	<u>15,287</u>

SOLVA COMMUNITY CLUBHOUSE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**

10. RELATED PARTY DISCLOSURES

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

SOLVA COMMUNITY CLUBHOUSE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2023

	Year Ended 31.3.23 £	Period to 31.3.22 £	20.11.20
INCOME AND ENDOWMENTS			
Donations and legacies			
Donations	14	29	
PCNPA	-	10,217	
Solva Care	-	1,050	
South Hook	-	2,492	
	14	13,788	
Other trading activities			
Hire income	6,466	5,591	
Charitable activities			
Grants	-	10,000	
Total incoming resources	6,480	29,379	
EXPENDITURE			
Charitable activities			
Rates and water	295	136	
Insurance	361	-	
Light and heat	799	509	
Telephone	408	466	
Plant and machinery	2,302	4,098	
	4,165	5,209	
Support costs			
Other			
Repairs and renewals	1,659	5,093	
Professional fees	876	80	
Cleaning	1,610	2,960	
Membership	30	30	
Computer	500	-	
	4,675	8,163	
Governance costs			
Auditors' remuneration	720	720	

This page does not form part of the statutory financial statements

SOLVA COMMUNITY CLUBHOUSE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2023

	Year Ended 31.3.23 £	Period to 31.3.22 £	20.11.20
Total resources expended	<u>9,560</u>	<u>14,092</u>	
Net (expenditure)/income	<u>(3,080)</u>	<u>15,287</u>	

This page does not form part of the statutory financial statements