

Trustees' Annual Report for the period

From 1st February 2022 To 31st January 2023

Charity name: Almondsbury Parish Hall & Recreation Ground

Charity registration number: 11892928

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document	To benefit the residents of the parish of Almondsbury and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other options by associating together the said residents 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 leisure time occupation with the objective of improving the conditions of life for the residents. In furtherance of these objectives but not otherwise, the trustees shall have power to establish or secure the establishment of a community and sports centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	The charity gains an income by renting land and buildings to Football, Cricket and Tennis Clubs which in turn ensure the objects of the charity are met to a high standard. Each club provides extensive programmes of activity for their sports and complies with the charities equalities principles. All clubs are affiliated to their sport's governing bodies and meet all their requirements for safeguarding and standards for coaching, training and competing. This is a requirement of the charity to ensure that the organisations meet the standards of the charity. Tennis and Football Clubs have extensive coaching and competition programmes for junior players which have both expanded during the year. This year the Cricket Club re-introduced a junior coaching programme, which had been paused due to lack of a coach to lead it. The club's all maintain the facilities they use to comply with the standards set by their governing bodies, which ensures that the charity is providing high quality sport for the community. All clubs charge a membership fee. The sports offer has recently been enhanced by a mini athletics group for young children, now operating on a weekly basis using both indoor and outdoor spaces. In addition to the clubs which operate on the playing fields there is a Table Tennis Club which meets weekly in the main parish hall and pays a rental to the charity for the use of its facilities, once again ensuring another sport is available on the premises. The charity reviews these arrangements with sports operators on a regular basis to ensure they are complying with the charity's principles in being open to all members of the community and that it continues to be the most effective way of using the facility for this purpose. The Parish Hall and Moxon Room are two spaces which are available to both regular and casual hirers. Regular hirers are defined as those which rent space on a weekly basis to provide a range of A Ynot Scout group continues to operate on the site as a regular hirer of the main hall, with additional use of the outside space as they need it. This group also complies with the requirements of the charity to provide purposeful recreational activity. Other regular hirers include local swing and brassbands for rehearsal purposes and a variety of other groups, including a range of adult and junior dance classes, children's drama group. Fundraising activities have included a Family Fun Day when all groups using the facility joined together to raise money for the general use of the Charity in maintaining the facility. The bar, known as Almondsbury Creative has continued to provide a service to all users of the complex. They have also run events that have made a contribution to the charity, including the annual community Firework display. The agreement with Ionity to rent land to provide EV charging points has been slowed by difficulty with the Local Authority planning process so alternatives are being sought to replace the income that was expected from them. Section 106 funding for improvements to the Cricket facility that were notified last year has now been received by the charity and work is progressing on the project. General maintenance of the grounds and buildings is being carried out and plans for further development of the sports facilities being investigated, including the installation of a Multi Used Games Area.

	Work to register the land to the charity with the Land Registry has not been completed due to various issues with proving ownership through historic documents. The ownership of the land is now established and the charity is in the final stages of the registration process.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Trustees have all been provided with documentation and guidance on the responsibility that they have assumed in their role. It can be confirmed that all trustees are aware of the charity's responsibility to provide public benefit through its activities.

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1 MARK WILLIAMS			
2 REBECCA SWEET			
3 LEE SWIFT			
4 ROGER RIGGS			
5 MARGARET TYRELL			
6 ADAM BIRD			
7 JAMES SUMMERHILL			
8 CHRISTOPHER HANCOCK			
9 CHRISTOPHER WEBSTER			
10 GARTH JACKSON			
11 CHRISTOPHER JOHN WOODWARD			
12			
13			
14			
15			

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) MARK WILLIAMS
LEE SWIFT

Date 9th November 2023

Independent examiner's report on the accounts

**Report to the trustees/
members of**

Charity Name

Almondsbury Parish Hall & Recreation Ground

**On accounts for the year
ended**

31st January 2023

Charity no

1192928

Set out on pages

4 to 9.

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/01/2023.

**Responsibilities and basis
of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

David Green

Date: 9th November 2023

Name:

Macatax Limited

Almondsbury Parish Hall & Recreation Ground			Charity No (if any)	1192928	
Annual accounts for the period					
Period start date	01/02/2022	To	Period end date	31/01/2023	

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	6500			6500	26607
Charitable activities	43995			43995	30474
Other trading activities					
Investments					
Separate material item of income					
Other					
Total	50495			50495	57081
Resources expended (Note 5)					
Expenditure on:					
Raising funds					
Charitable activities	29947			29947	54443
Separate material item of expense					
Other					
Total	29947			29947	54443
Net income/(expenditure) before investment gains/(losses)	20548			20548	2638
Net gains/(losses) on investments					
Net income/(expenditure)	20548			20548	2638
Extraordinary items					
Transfers between funds					
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use					
Other gains/(losses)					
Net movement in funds	20548			20548	2638
Reconciliation of funds:					
Total funds brought forward	2638			2638	
Total funds carried forward	23186			23186	2638

Section B Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Tangible assets	Note 6	2830			2830	452
Heritage assets						
Investments						
Total fixed assets		2830			2830	452
Current assets						
Debtors	Note 7	41895			41895	2776
Cash at bank and in hand	Note 11	23756			23756	26325
Total current assets		65651			65651	29101
Creditors: amounts falling due within one year	Note 8	45295			45295	12820
Net current assets/(liabilities)		20356			20356	16281
Total assets less current liabilities		23186			23186	16733
Creditors: amounts falling due after one year	Note 8					
Provisions for liabilities						14095
Total net assets or liabilities		23186			23186	2638
Funds of the Charity						
Endowment funds						
Restricted income funds						
Unrestricted funds		23186			23186	2638
Revaluation reserve						
Total funds		23186			23186	2638

Signed by one or two trustees on behalf of all the trustees

Signature	Date of Approval
Lee Swift	9th November 2023
Mark Williams	9th November 2023

ALMONDSBURY PARISH HALL AND RECREATION GROUND NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JANUARY 2023

1 General Information

Almondsbury Prish Hall and Recreation Ground is an unincorporated charity set up for the maintenance and to cover running costs of the Land & Buildings.

2 Accounting Policies

2.1 Basis of preparation of financial statements

The financial statements 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 th UK and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view.

Alomondsbury Parish Hall and Recreation Ground meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost or transaction value unless stated in thr relevant accounting policy.

2.2 Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

Other income is recognised in the period in which it is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.6 Cash at bank and in hand

Cash at bank and in hand relate to cash deposits at bank.

2.7 Liabilities and provisions

Liabilities are recognised when there is a basic obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, amnd the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods and services it must provide.

2.8 Financial instruments

The Cahrity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value.

2.9 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for any other purpose.

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts					3302
	Gift Aid					
	Legacies					
	General grants provided by government/other charities	6500			6500	23305
	Membership subscriptions and sponsorships which are in substance donations					
	Donated goods, facilities and services					
	Other					
	Total	6500			6500	26607
Charitable activities:	Indoor Hire Receipts	26195			26195	24090
	Outdoor Hire Receipts	7470			7470	6384
	Other	10330			10330	
	Total	43995			43995	30474
TOTAL INCOME		50495			50495	57081

Note 4 Analysis of receipts of government

Description	This year £	Prior year £
Covid Grant wholly recognised as income during the year.	6500	20770

Note 5 Analysis of expenditure

	This year £	Prior year £
Expenditure on charitable activities:		
Legal & Professional	1917	3749
Repair & Maintenance	10945	36531
Utilities	14418	12626
Mobile Phone	180	45
Administrative Expenses	55	181
Rates	652	257
Computer Costs	624	608
F&F Depreciation	772	117
Insurances	385	330
Total expenditure on charitable activities	29947	54444

Note 6

Tangible fixed assets

Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	569				569
Additions			3150		3150
Revaluations					
Disposals					
At end of the year	569		3150		3719

Depreciation and impairments

	Straight Line	Straight Line	Straight Line	Straight Line	Straight Line
	25%	25%	20%	25%	25%
At beginning of the year	117				117
Disposals					
Depreciation	142		630		772
Impairment					
At end of the year	259		630		889

Net book value

Net book value at the beginning of the year	452				452
Net book value at the end of the year	310		2520		2830

Note 7

Debtors and prepayments

Analysis of debtors

	This year £	Last year £
Trade debtors	1348	2726
Prepayments and accrued income	31325	50
Other debtors	9222	
Total	41895	2776

Note 8

Creditors and accruals

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	Within 1 Year		After 1 Year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable				
Bank loans and overdrafts				
Trade creditors	1308	12820		
Payments received on account for contracts or performance-related grants				
Accruals and deferred income	43986	14095		
Taxation and social security				
Other creditors				
Total	45294	26915		

Note 9 **Deferred income**

Please explain the reasons why income is deferred.

This year	Last year
	<i>Football Club ground rental for 2022-23 £2400 - Hall Hire for March 22 £100</i>

Movement in deferred income account

Balance at the start of the reporting period
Amounts added in current period
Amounts released to income from previous periods
Balance at the end of the reporting period

This year £	Last year £
	2500
	2500

Note 10 Provisions for liabilities and charges

Balance at the start of the reporting period
Amounts added in current period
Amounts charged against the provision in the current period
Unused amounts reversed during the period
Balance at the end of the reporting period

This year £	Last year £
11595	
	11595
11595	
	11595

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

This year	Last year
<i>Utility Cost Accrual £43,986</i>	<i>Utility Cost Accrual £3441 Repairs & Maintenance £8154</i>

Note 11 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
23756	26325
23756	26325

Note 12 **Transactions with trustees and related parties**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.