

Trustees' Annual Report for the year

From 1st February 2024 To 31st January 2025

Charity name: Almondsbury Parish Hall & Recreation Ground

Charity registration number: 1192928

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 makes provision on its land and in its buildings for various sports clubs to operate. Football, Cricket, Tennis, and Table Tennis clubs have provided extensive training, social and competitive opportunities at the complex throughout the year. Football and Tennis clubs have large junior sections, providing extensive coaching programmes for children from 3yrs upwards. Each organisation runs under the auspices of their own sport's governing body and complies with those organisation's requirements in terms of governance, safeguarding, equalities and diversity etc. The charity ensures that these sports are available for all who wish to take part and that they comply with the objectives of the charity. The clubs all provide and maintain facilities and equipment and provide revenue in the form of rental agreements to ensure the general upkeep of the land and premises. A Yknot scout group is also a major user, meeting regularly, making weekly use of the hall and outdoor space for their wide range of activities. The halls and rooms have been hired to a wide variety of groups, including, the local amateur dramatic group, various children's and adults dance, drama and activity groups. The accommodation is available to hire by individuals for social activities. The playing field has also been used extensively for community activities, including music events, children's activity days and the annual firework display. There is a bar serving the clubs, run by an independent licensee, which not only caters for the needs of the sports groups but provides a rental income for the charity that is used to maintain the facilities. During the year the charity's land was successfully registered to the charity by the UK land registry. This enables us to go forward with any contracts with EV charging companies and Padel companies. Negotiations with a Padel company have continued, with no conclusion, and the EV charging company backed out of the contract. Since then a new EV charging company has engaged with the charity and discussions are ongoing. Almondsbury Creative, who lease the bar and manage the complex liquidated on October due to rising business costs and the recession, left over COVID recovery loans, a considerable amount of money lost on a large event in September and the presentation of a large back dated utility bill to Almondsbury Creative due to a correction in meter readings taken by the charity. The proprietors of Almondsbury Creative (who are also Trustees of the charity) have set up a new company and the Charity agreed (by Vote) to continue the lease of the bar, and management arrangements with the new company, as this was the best option for the continued operability of the facility. Full details and justification have been submitted to the Charities Commission and have been accepted by them. The liquidated company had a debt that is estimated to be up to 20k to the charity which has been written off. (Even though the exact amount is arbitrary at this time, it may be a lot less, as it was notionally agreed in a trustee meeting to give the company a rent holiday, but as an administrative oversight, this was never formally taken to vote.) Despite having no legal requirement to do so, the new company intend to recompense the charity with this money when it is possible to do so. Further revenue has been gained for the charity from the installation of a laundry facility, a window cleaning ionized water dispenser, and a barber shop trailer, all located in the car park. One of the broken wind turbines has been repaired and has started to generate electricity to earn money for the charity.
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	SECRETARY		
3	LEE SWIFT	TREASURER		
4	MARGARET TYRELL			
5	GARTH JACKSON	CHAIRMAN		
6	NICOLA HOLLAND			
7	ANTONIO PICCIONI			
8	KELLY HARTIGAN			
9	CHRISTOPHER WOODWARD			
10	CHRISTOPHER HANCOCK			
11	JAMES SUMMERHILL			
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)


Lee Swift

Date 2nd December 2025

Almondsbury Parish Hall & Recreation Ground

Independent examiner's report

Report to the trustees/
members of

On accounts for the year
ended

Set out on pages

Charity Name		
Almondsbury Parish Hall & Recreation Ground		
31st January 2025	Charity no	1192928
4 to 9.		

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/01/2025.

Responsibilities and basis of
of report

As charity 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.

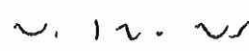
Independent examiner's
statement

I have completed my examination and 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: 2nd December 2025

Name:

Macatax Limited

Almondsbury Parish Hall & Recreation Ground		Charity No (if any)	1192928
Annual accounts for the period			
Period start date	01/02/2024	To	Period end date 31/01/2025

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	-	-	-	-	2,000
Charitable activities	61,515	-	-	61,515	65,190
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	61,515	-	-	61,515	67,190
Resources expended (Note 5)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	70,705	-	-	70,705	46,271
Separate material item of expense	-	-	-	-	-
Other	-	-	-	-	-
Total	70,705	-	-	70,705	46,271
Net income/(expenditure) before investment gains/(losses)	- 9,190	-	-	- 9,190	20,919
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	- 9,190	-	-	- 9,190	20,919
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	- 9,190	-	-	- 9,190	20,919
Reconciliation of funds:					
Total funds brought forward	44,105	-	-	44,105	23,186
Total funds carried forward	34,915	-	-	34,915	44,105

Section B Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Tangible assets	Note 6	5,409	-	-	5,409	7,803
Heritage assets		-	-	-	-	-
Investments		-	-	-	-	-
Total fixed assets		5,409	-	-	5,409	7,803
Current assets						
		-	-	-	-	-
Debtors	Note 7	2,887	-	-	2,887	15,261
Cash at bank and in hand	Note 11	40,817	-	-	40,817	40,388
Total current assets		43,704	-	-	43,704	55,648
Creditors: amounts falling due within one year	Note 8	14,196	-	-	14,196	19,345
Net current assets/(liabilities)		29,508	-	-	29,508	36,303
Total assets less current liabilities		34,917	-	-	34,917	44,106
Creditors: amounts falling due after one year	Note 8		-	-		-
Provisions for liabilities			-	-	-	-
Total net assets or liabilities		34,917	-	-	34,917	44,106
Funds of the Charity						
Endowment funds		-			-	-
Restricted income funds			-		-	-
Unrestricted funds		34,917		-	34,917	44,106
Revaluation reserve					-	
Total funds		34,917	-	-	34,917	44,106

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

Signature	Date of Approval
Lee Swift	2nd December 2025

ALMONDSBURY PARISH HALL AND RECREATION GROUND NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JANUARY 2025

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 the UK and the Charities Act 2011.

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

Almondsbury 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 the 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, and 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 Charity 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)
Note 3
Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis					£	£
Donations and legacies:	Donations and gifts	-	-	-	-	1,500
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	500
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	2,000
Charitable activities:	Indoor Hire Receipts	42,098	-	-	42,098	49,606
	Outdoor Hire Receipts	19,930	-	-	19,930	15,315
		-	-	-	-	-
	Other	- 512	-	-	512	269
Total		61,516	-	-	61,516	65,190
TOTAL INCOME		61,516	-	-	61,516	67,190

Note 4
Analysis of receipts of government

Description	This year £	Prior year £
Covid Grant wholly recognised as income during the year.	-	500

Note 5
Analysis of expenditure

Expenditure on charitable activities:	This year £	Prior year £
Legal & Professional	3,819	5,411
Repair & Maintenance	22,234	5,406
Utilities	13,712	29,172
Mobile Phone	-	150
Administrative Expenses	616	1,042
Rates	274	282
Computer Costs	1,420	757
Cleaning	5,485	
F&F Depreciation	1,764	885
Vehicle Depreciation	630	630
Bad Debt	18,120	
Insurances	2,631	2,536
Total expenditure on charitable activities	70,705	46,271

Section C
Notes to the accounts
(cont)
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	-	-	3,150	7,057	10,207
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
At end of the year	-	-	3,150	7,057	10,207

Depreciation and impairments

	Straight Line	Straight Line	Straight Line	Straight Line	Straight Line
	25%	25%	20%	25%	25%
At beginning of the year	-	-	1,260	1,144	2,404
Disposals	-	-	-	-	-
Depreciation	-	-	630	1,764	2,394
Impairment	-	-	-	-	-
At end of the year	-	-	1,890	2,908	4,798

Net book value

Net book value at the beginning of the year	-	-	1,890	5,913	7,803
Net book value at the end of the year	-	-	1,260	4,149	5,409

Note 7
Debtors and prepayments
Analysis of debtors

	This year £	Last year £
Trade debtors	2,887.0	10,512.4
Prepayments and accrued income		4,748.1
Other debtors	2,887.0	15,260.5

Total
Note 8
Creditors and accruals
Analysis of creditors

	Amounts falling due		Amounts falling due	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	- 715	10,942	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	14,912	8,403	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	14,197	19,346	-	-

Section C
Notes to the accounts
(cont)
Note 9 Deferred income

Please explain the reasons why income is deferred.

This year	Last year
<i>Advanced bookings.</i>	<i>Advanced bookings.</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 £
-	-
-	-
-	-
-	-

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 £

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 £10,927, Cleaning Accrual £1,060 Income Received in Advance £2,925.</i>	<i>Utility Cost Accrual £7,193 Income Received in Advance £1,210</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 £
-	-
-	-
40,817	40,388
-	-
40,817	40,388

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.