

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
VICTORIA HALL ASSOCIATION**

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
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Pembroke
Pembrokeshire
SA71 4LB

VICTORIA HALL ASSOCIATION

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FOR THE YEAR ENDED 31 MARCH 2025**

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VICTORIA HALL ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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

A) To promote the benefit of the inhabitants of the neighbourhood in association with local authorities and voluntary organisations in a common effort provide facilities in the interests of social welfare, for recreation and leisure time occupation, thus improving the conditions of life for the said inhabitants.

B) To maintain and manage Victoria Hall, the adjoining Sports Field and the Multi Use Games Area (MUGA)

Significant activities

Victoria Hall Association operates as a community-focused organisation providing essential recreational, educational, and social facilities for residents. The Association's main activities centre around maintaining and operating a multi-purpose community facility that serves diverse age groups and interests.

Core Activities and Services: The Association provides comprehensive community hall facilities that serve as a central hub for local activities. These facilities support a wide range of fitness classes, promoting health and wellbeing within the community, alongside specialised youth classes that provide educational and recreational opportunities for young people.

The organisation facilitates small clubs and groups, fostering community connections and providing spaces for shared interests and social interaction. Regular entertainment programming enhances community cohesion and provides cultural enrichment for residents. This year has included a variety of social entertainment events including a Race Night, Bingo, Turkey Darts, Harvest Fair, Music Nights, New Year's Firework Display and another successful Pantomime production of Cinderella.

Recreational Facilities: The Association maintains outdoor recreational amenities including a multi-use games area that accommodates various sports and activities, promoting physical activity and youth engagement. The playing field meadow provides additional space for sporting activities, community events, and recreational use, contributing to the overall health and wellbeing of the local population. This year has seen the start of a trial to create a meadow space with paths for the community to enjoy whilst producing a more eco-rich outdoor area for the hall.

Public benefit

Through these diverse activities and facilities, Victoria Hall Association addresses key community needs including physical fitness, youth development, social cohesion, cultural enrichment, and recreational opportunities, thereby providing significant public benefit to the local community it serves.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

Volunteers

Our dedicated volunteers contribute hundreds of hours annually across all aspects of our community programming. They provide essential support in organising our entertainment events, ensuring these services remain accessible and affordable for community members.

Volunteers play crucial roles in facility maintenance (along with professionals as appropriate), event setup and coordination, administrative support, and direct service delivery. Their contributions include, maintaining our multi-use games area, and providing hospitality services during community events.

Community Value: The volunteer workforce enables Victoria Hall Association to extend our reach and impact far beyond what would be possible. Their local knowledge, community connections, and personal investment in our mission enhance the quality and relevance of our services.

Without volunteer support, many of our community events and ongoing programs would not be financially viable or operationally feasible. Volunteers help us maintain low participation costs, ensuring our facilities and programs remain accessible to all community members regardless of economic circumstances.

Recognition: The Association acknowledges that our volunteers' time, skills, and dedication represent a significant in-kind contribution that directly supports our charitable objectives and maximises the public benefit we deliver to the community. Their commitment exemplifies the community spirit that Victoria Hall Association strives to foster and maintain.

VICTORIA HALL ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Victoria Hall Association has successfully established itself as a vital community asset, creating lasting positive change in the lives of local residents across all age groups. The charity has developed and maintained comprehensive facilities that directly address community needs for recreation, fitness, education, and social connection.

Direct Beneficiary Outcomes: The Association's fitness classes have improved the physical health and wellbeing of regular participants, with many members reporting increased fitness levels, better mental health, and enhanced quality of life. The structured youth programs have provided safe, supervised environments for young people, supporting their personal development, social skills, and educational advancement while offering positive alternatives to unsupervised activities.

Small clubs and groups facilitated by the Association have created strong social networks, reducing isolation particularly among elderly and vulnerable community members. Regular participants have developed new friendships, skills, and interests, contributing to improved mental wellbeing and community connectedness.

Community-Wide Benefits: The Association's entertainment programming has strengthened community cohesion by bringing residents together for shared cultural experiences, fostering a sense of belonging and local pride. The multi-use games area and playing field meadow have increased physical activity opportunities across the community, supporting public health objectives and providing accessible recreational spaces.

Broader Societal Impact: Victoria Hall Association's work has contributed to building social capital within the local area, creating a more resilient and connected community. By providing affordable, accessible facilities and programs, the charity has helped reduce health inequalities and supported community integration across diverse demographic groups.

The Association's volunteer-driven model has strengthened civic engagement and demonstrated effective community self-organisation, contributing to broader social cohesion and local capacity building that extends beyond the immediate beneficiary group.

FINANCIAL REVIEW

Financial position

The trustees have determined that maintaining reserves of £20,000 is appropriate for the charity. This figure has been established based on:

- Six months' operating costs, including utilities, insurance, and licences
- Potential emergency building repairs and maintenance
- Coverage for unexpected income shortfalls
- Provision for equipment replacement
- Potential loss of solar income
- Buffer for seasonal fluctuations in revenue

FUTURE PLANS

In the coming years the Association we look to continue developing our outside space and focus on the interior maintenance of the hall to ensure both inside and out continue to be a usable space for our community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Trustees are responsible for the overall management and control of the Victoria Hall Association and aim to meet 3 times a year. The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. Trustees can be nominated and appointed by existing trustees or at the Annual General Meeting. The Trustees oversee the main aims and objectives of the hall which are implemented on a day-to-day basis by the Management Committee.

All trustees give of their time freely and no remuneration or expenses were paid in the year.

VICTORIA HALL ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Health and Safety Risk Management: The Association maintains comprehensive health and safety protocols covering all facility use, including regular safety inspections of the community hall, multi-use games area, and playing field meadow. Risk assessments are conducted for all community events. Emergency procedures are established and communicated to all users, with first aid provisions and incident reporting systems in place.

Financial Risk Management: The charity implements robust financial controls including monthly reporting to the Management Committee, spending approvals and regular financial reporting to trustees. Multiple revenue streams from hall hire, regular booking fees, community events and solar generation help diversify income and reduce dependency on single funding sources. Reserve funds are maintained to manage unexpected costs and ensure operational continuity.

Operational Risk Management: Insurance coverage protects against public liability, property damage, and operational risks.

Governance Risk Management: Clear trustee responsibilities and decision-making processes are established, with regular meetings and annual reviews. Compliance procedures ensure adherence to charity regulations and reporting requirements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

507006

Principal address

c/o 55 St Brides View
Roch
Haverfordwest
Pembrokeshire
SA62 6AZ

Trustees

M J Harris
Ms E L Dent
K C Jarvis
Mrs A Jones (resigned 15.7.24)
P Hancock
Mrs A L Wadia
Mrs J A Butterfield (appointed 15.7.24)
Mrs M J Ablitt (appointed 15.7.24)

Independent Examiner

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Approved by order of the board of trustees on12th June 2025..... and signed on its behalf by:



.....
M J Harris - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
VICTORIA HALL ASSOCIATION**

Independent examiner's report to the trustees of Victoria Hall Association

I report to the charity trustees on my examination of the accounts of Victoria Hall Association (the Trust) for the year ended 31 March 2025.

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.

Caroline Wheeler

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Date:

VICTORIA HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	1,152	1,398
Other income	3	24,896	22,452
Investment income	4	115	-
Total		<u>26,163</u>	<u>23,850</u>
EXPENDITURE ON			
Other		<u>25,870</u>	<u>36,624</u>
NET INCOME/(EXPENDITURE)		293	(12,774)
RECONCILIATION OF FUNDS			
Total funds brought forward		32,228	45,002
TOTAL FUNDS CARRIED FORWARD		<u><u>32,521</u></u>	<u><u>32,228</u></u>

The notes form part of these financial statements

VICTORIA HALL ASSOCIATION

BALANCE SHEET 31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	7	16,096	19,542
CURRENT ASSETS			
Debtors	8	582	1,348
Cash at bank and in hand		30,356	28,255
		<u>30,938</u>	<u>29,603</u>
CREDITORS			
Amounts falling due within one year	9	(1,401)	(1,100)
NET CURRENT ASSETS		<u>29,537</u>	<u>28,503</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		45,633	48,045
ACCRUALS AND DEFERRED INCOME	10	(13,112)	(15,817)
NET ASSETS		<u>32,521</u>	<u>32,228</u>
FUNDS	11		
Unrestricted funds		32,521	32,228
TOTAL FUNDS		<u>32,521</u>	<u>32,228</u>

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

M J Harris

.....
M J Harris - Trustee

.....
E L Dent - Trustee

The notes form part of these financial statements

VICTORIA HALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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.

Equipment - 15% on cost

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.

Grant income

Grant income is credited to income on receipt and allocated over the life of the project. Any amounts outstanding at the year end are included in either debtors or creditors. Capital grant income is written off to the profit and loss account at the same rate as the estimated useful life of the asset.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	252	1,398
Grants	900	-
	<u>1,152</u>	<u>1,398</u>

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

	2025	2024
	£	£
PAVS	400	-
Solva Edge Festival	500	-
	<u>900</u>	<u>-</u>

During the period the charity received a grant from PAVS of £400. This related to the Community Connect Club, all conditions were met and no amounts are outstanding at the year end.

VICTORIA HALL ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. DONATIONS AND LEGACIES - continued

During the period the charity received a grant from the Solva Edge Festival. This grant related to the maintenance of the Multi Use Games Area (MUGA). All conditions have been met and no amounts are outstanding at the year end.

3. OTHER INCOME

	2025	2024
	£	£
Fundraising events	12,535	11,574
Book and card sales	54	13
Lettings	9,121	7,625
Green Energy	2,842	2,874
Wayleave	104	102
Wifi contribution	240	264
	<u>24,896</u>	<u>22,452</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>115</u>	<u>-</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,398
Other income	<u>22,452</u>
Total	<u>23,850</u>
 EXPENDITURE ON	
Other	<u>36,624</u>
NET INCOME/(EXPENDITURE)	(12,774)
 RECONCILIATION OF FUNDS	
Total funds brought forward	45,002
 TOTAL FUNDS CARRIED FORWARD	<u><u>32,228</u></u>

VICTORIA HALL ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

7. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2024 and 31 March 2025	22,988
DEPRECIATION	
At 1 April 2024	3,446
Charge for year	3,446
At 31 March 2025	6,892
NET BOOK VALUE	
At 31 March 2025	16,096
At 31 March 2024	19,542

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	582	1,348

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	1,401	1,100

10. ACCRUALS AND DEFERRED INCOME

During 2024 the charity received a grant from Moondance for £16,799.20 relating to the construction of a play area. All terms of the grant have been met and no amounts are outstanding at the year end.

During 2024 the charity received a grant from PAVS for £1,230 relating to the purchase of outside benches. All terms of the grant has been met and no amounts are outstanding at the year end.

11. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	32,228	293	32,521
TOTAL FUNDS	32,228	293	32,521

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,163	(25,870)	293
TOTAL FUNDS	26,163	(25,870)	293

VICTORIA HALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	45,002	(12,774)	32,228
TOTAL FUNDS	<u>45,002</u>	<u>(12,774)</u>	<u>32,228</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,850	(36,624)	(12,774)
TOTAL FUNDS	<u>23,850</u>	<u>(36,624)</u>	<u>(12,774)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	45,002	(12,481)	32,521
TOTAL FUNDS	<u>45,002</u>	<u>(12,481)</u>	<u>32,521</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	50,013	(62,494)	(12,481)
TOTAL FUNDS	<u>50,013</u>	<u>(62,494)</u>	<u>(12,481)</u>

VICTORIA HALL ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

VICTORIA HALL ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	252	1,398
Grants	900	-
	<hr/> 1,152	<hr/> 1,398
Other income		
Fundraising events	12,535	11,574
Book and card sales	54	13
Lettings	9,121	7,625
Green Energy	2,842	2,874
Wayleave	104	102
Wifi contribution	240	264
	<hr/> 24,896	<hr/> 22,452
Investment income		
Deposit account interest	115	-
	<hr/> 26,163	<hr/> 23,850
Total incoming resources		
	26,163	23,850
EXPENDITURE		
Support costs		
Governance costs		
Water charges	259	249
Insurance	1,640	1,440
Light and heat	2,272	2,257
Wifi expenses	470	498
Sundries	476	255
Cleaning expenses	1,707	1,674
Repairs and maintenance	4,677	2,375
Grass cutting	1,705	1,325
200 Club prizes	-	315
Accountancy	144	612
Equipment	1,453	-
Licences	602	219
Toilet refurbishment	-	13,416
Kitchen refurbishment	-	5,316
Fundraising expenses	9,708	5,439
Bank charges	15	-
Depreciation of equipment	3,446	3,446
Release of capital grants	(2,704)	(2,212)
	<hr/> 25,870	<hr/> 36,624
Total resources expended	25,870	36,624
Net income/(expenditure)	<hr/> 293	<hr/> (12,774)

This page does not form part of the statutory financial statements