

RHOSSILI PARISH HALL

England & Wales · Charity number 525088

Details

Other names	RHOSSILI VILLAGE HALL, RHOSSILI VILLAGE HALL ASSOCIATION
Status	Registered
Legal form	Other
Registered	1973-02-19
Register	View on the Charity Commission register

Contact

Address	Ty Capel Rhossili Swansea SA3 1PE
Phone	01792391234
Website	www.rhossili.org.uk

Activities

Objects: THE PROVISION AND MAINTANANCE OF A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF THE COMMUNITY OF RHOSSILI (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR MEETINGS, LECTIURES AND CLASSES, AND FOR OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. THE LAND AND BUILDINGS SDHALL BE HELD UPON TRUST FOR THE PURPOSE OF A VILLAGE HALL AS AFORESAID

Activities: Our activities involve the management and maintenance of buildings and facilities, including the Community Hall, on behalf of the community of Rhossili. We also make our facilities available to the wider community. Our facilities are accessible.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Area of benefit: RHOSSILI
- City Of Swansea

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£35,310	£36,041	-	-
2024-03-31	£35,660	£30,086	-	-
2023-03-31	£47,852	£29,939	-	-
2022-03-31	£11,136	£24,887	-	-
2021-03-31	£26,777	£16,239	-	-

Trustees

Name	Role	Appointed
DEREK VINCENT O'BRIEN		2018-05-09
JEFF HIGGINS		2012-06-19
MARION POTTS		2012-06-19
SARAH ROSE WALMSLEY		
STEVE WALMSLEY		
VICKI JAMES		

RHOSSILI PARISH HALL

England & Wales - Charity number 525088

Accounts

Charity registration number: 525088

Rhossili Parish Hall

known as

Rhossili Village Hall

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Rhossili Parish Hall
known as Rhossili Village Hall

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7
Notes to the Financial Statements	8 to 16

Rhossili Parish Hall

known as Rhossili Village Hall

Reference and Administrative Details

Trustees	J.C. Higgins, Chair Mrs S. R. Walmsley, Vice Chair Ms V. James, Secretary S. V. Walmsley, Treasurer D. V. O'Brien Mrs M. Potts Ms L. Shaw (resigned 22.10.24)
Charity Registration Number	525088
Principal Office	Rhossili Village Hall Middleton Rhossili Swansea SA3 1PL
Independent Examiner	Clive B Williams FCCA Clive B Williams Limited Chartered Certified Accountants 5 Clos Min yr Afon Gorseinon Swansea SA4 4ZE
Bankers	Lloyds TSB Oxford Street Swansea SA1 3AP

Rhossili Parish Hall
known as Rhossili Village Hall

Trustees' Report

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

Objectives and activities

Objects and aims

For the benefit of the public, the provision and maintenance of a Village Hall for the use of the inhabitants of the Community of Rhossili, without distinction of political, religious or other opinions, including the use for meetings, lectures and classes and for other forms of recreation and leisure time occupation, with the object of improving the conditions of the said inhabitants. The land shall be held upon trust for the purpose of a Village Hall as aforementioned.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The Village Hall continued to be a focal point of the community and the community user engagement has been targeted by the Trustees and continues to increase with the introduction of new activities.

The social sub-committee developed a full programme of events and activities for the year. The monthly Coffee Mornings where local residents can meet, has been very successful with informative speakers on a wide range of topics (from The Dog's Trust to Oystermouth Castle). Other events organised included Harvest Supper, Quiz, St Davids Day Twpath, D Day celebrations (a whole day of activities organised with Rhossili Community Council) and Christmas Carols featuring local choir, Lleisiau Gwyr. There were two well attended performances by visiting theatre groups partly sponsored by The Arts Council of Wales 'Night Out' Scheme,

The Trustees continue to oversee the maintenance of the fabric and contents of the building and during the year the refurbishment of the hall continued. We have spent time and funds on the building exterior as there have been replacement glass doors fitted and the building has been painted. We have also improved the kitchen equipment and installed a new commercial dishwasher. Lighting within the building has been upgraded to more 'ecologically friendly' LEDs. In 2025, the Hall heating is due to be replaced and Carpark and drive entrance are scheduled to be improved.

Financial review

The incoming resources of £35,310 (2024 £35,660) were spent on charitable expenses of £36,041 (2024 £30,086). This has resulted on net outgoing resources of £731 (2024 incoming resources £5,574)

Rhossili Parish Hall
known as Rhossili Village Hall
Trustees' Report (continued)

Policy on reserves

The Trustees have reviewed the level of reserves held at the year end, The level of reserves held has increased as the organisation moves towards a better financial balance. There are still major upgrades to the facilities planned and these should be met from reserves already held. The minimum level of reserves was agreed to be retained at equivalent to two months operating costs. This is estimated to be approximately £5,000 and the policy will be reviewed by the Trustees annually.

The free reserves of the Charity represents the funds that are freely available to spend. In calculating the free reserves the Trustees have deducted from the total unrestricted reserves the net book value of the freehold property and other tangible fixed assets as detailed in the accounts.

Plans for future periods

Activities planned to achieve aims

The Trustees are planning an ongoing schedule of maintenance to ensure the premises are kept in good order and the hall continues to be an attractive and welcoming venue serving the community. More community-based activities are planned and ways of making the hall more readily available are being actively pursued.

Reference and Administrative Details

Details of the Charity's Trustees and Advisers are shown on page 1.

Structure, governance and management

Nature of governing document

The Charity is an unincorporated body, which was registered on 19 February 1973 and is controlled by a governing document, a deed of trust dated 2 December 1994

Recruitment and appointment of trustees

New Trustees are drawn from the local community and are appointed at the AGM.

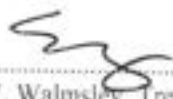
Induction and training of trustees

New Trustees are given any training required.

Organisational structure

The charity is managed by an Executive Committee which meets on a regular basis.

The annual report was approved by the trustees of the charity on 13/11/21 and signed on its behalf by:



.....
S. V. Walmsley, Treasurer
Trustee

Rhossili Parish Hall
known as Rhossili Village Hall

Independent Examiner's Report to the trustees of Rhossili Parish Hall

I report to the trustees on my examination of the accounts of Rhossili Parish Hall for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Rhossili Parish Hall 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 Rhossili Parish Hall'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Rhossili Parish Hall 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 accounting 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.



Clive Williams FCCA

Association of Chartered Certified Accountants

5 Clos Min yr Afon
Gorseinon
Swansea
SA4 4ZE

Date: 13/11/25

Rhossili Parish Hall
known as Rhossili Village Hall

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		14,882	14,882
Charitable activities		5,811	5,811
Other trading activities		4,599	4,599
Investment income	5	33	33
Other income		9,985	9,985
Total Income		35,310	35,310
Expenditure on:			
Charitable activities		(36,041)	(36,041)
Total Expenditure		(36,041)	(36,041)
Net movement in funds		(731)	(731)
Reconciliation of funds			
Total funds brought forward		303,480	303,480
Total funds carried forward	16	302,749	302,749

Rhossili Parish Hall
known as Rhossili Village Hall

Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		17,180	17,180
Charitable activities		5,798	5,798
Other trading activities		3,728	3,728
Investment income	5	1	1
Other income		<u>8,953</u>	<u>8,953</u>
Total Income		<u>35,660</u>	<u>35,660</u>
Expenditure on:			
Charitable activities		<u>(30,086)</u>	<u>(30,086)</u>
Total Expenditure		<u>(30,086)</u>	<u>(30,086)</u>
Net movement in funds		5,574	5,574
Reconciliation of funds			
Total funds brought forward		<u>297,906</u>	<u>297,906</u>
Total funds carried forward	16	<u><u>303,480</u></u>	<u><u>303,480</u></u>

All of the charity's activities derive from continuing operations during the above two periods.


Rhossili Parish Hall
known as Rhossili Village Hall
(Registration number: 525088)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	282,144	293,464
Current assets			
Debtors	13	17,122	9,749
Cash at bank and in hand	14	<u>4,984</u>	<u>3,366</u>
		22,106	13,115
Creditors: Amounts falling due within one year	15	<u>(1,501)</u>	<u>(3,099)</u>
Net current assets		<u>20,605</u>	<u>10,016</u>
Net assets		<u>302,749</u>	<u>303,480</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>302,749</u>	<u>303,480</u>
Total funds	16	<u>302,749</u>	<u>303,480</u>

The financial statements on pages 5 to 16 were approved by the trustees, and authorised for issue on 13/03/25, and signed on their behalf by:



 J.C. Higgins, Chair
 Trustee



 S. V. Walmsley, Treasurer
 Trustee

The notes on pages 8 to 16 form an integral part of these financial statements.

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Rhossili Parish Hall meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are presented in sterling which is the functional currency of the charity, and rounded to the nearest £.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	2% straight line
Plant and machinery	20% straight line
Improvements to property	10% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £
Donations and legacies;		
Donation - Rhossili Bunkhouse Limited	14,882	14,882
	<u>14,882</u>	<u>14,882</u>
	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Donation - Rhossili Bunkhouse Limited	17,120	17,120
Donations from individuals	60	60
	<u>17,180</u>	<u>17,180</u>

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Hall hire	5,811	5,811	5,798
	<u>5,811</u>	<u>5,811</u>	<u>5,798</u>

4 Income from other trading activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Events income;			
Other events income	4,599	4,599	3,728
	<u>4,599</u>	<u>4,599</u>	<u>3,728</u>

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	32	32	-
Rent- Rhossili Bunkhouse Limited	1	1	1
	<u>33</u>	<u>33</u>	<u>1</u>

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Other income

	Unrestricted funds	Total 2025	Total 2024
	General £	£	£
Recharge of expenses to Rhossili Bunkhouse Limited	7,318	7,318	6,004
Solar FIT payments	2,667	2,667	2,949
	9,985	9,985	8,953
	9,985	9,985	8,953

7 Expenditure on charitable activities

	Unrestricted funds	Total 2025	Total 2024
Note	General £	£	£
Fundraising costs	2,953	2,953	1,495
Maintenance	4,489	4,489	3,175
Independent examiner	475	475	470
Professional fees	25	25	25
Sundry expenses	100	100	30
Licences	450	450	323
Light, heat, water, telephone and waste	6,839	6,839	5,288
Insurance	3,495	3,495	3,422
IT expenses	760	760	130
Cleaning and consumables	1,915	1,915	1,390
Depreciation	14,540	14,540	14,338
	36,041	36,041	30,086
	36,041	36,041	30,086

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025	2024
	£	£
Depreciation of fixed assets	14,540	14,338
	14,540	14,338

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Rhossili Parish Hall
known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Freehold property £	Property improvements £	Equipment £	Total £
Cost				
At 1 April 2024	388,369	119,762	28,260	536,391
Additions	-	2,160	1,060	3,220
At 31 March 2025	<u>388,369</u>	<u>121,922</u>	<u>29,320</u>	<u>539,611</u>
Depreciation				
At 1 April 2024	132,040	88,580	22,307	242,927
Charge for the year	7,767	4,433	2,340	14,540
At 31 March 2025	<u>139,807</u>	<u>93,013</u>	<u>24,647</u>	<u>257,467</u>
Net book value				
At 31 March 2025	<u>248,562</u>	<u>28,909</u>	<u>4,673</u>	<u>282,144</u>
At 31 March 2024	<u>256,329</u>	<u>31,182</u>	<u>5,953</u>	<u>293,464</u>

12 Fixed asset investments

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2025	2024	
Subsidiary undertakings					
Rhossili Bunkhouse Limited	Wales	Limited by guarantee	100%	100%	The running of the Bunkhouse

The profit for the financial period of Rhossili Bunkhouse Limited was £Nil (2024 - £Nil) and the aggregate amount of capital and reserves at the end of the period was £Nil (2024 - £Nil).

Rhossili Parish Hall
known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

13 Debtors

	2025	2024
	£	£
Trade debtors	1,166	1,082
Prepayments	1,074	547
Other debtors	14,882	8,120
	<u>17,122</u>	<u>9,749</u>

14 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	4,984	3,366
	<u>4,984</u>	<u>3,366</u>

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	1,026	2,629
Accruals	475	470
	<u>1,501</u>	<u>3,099</u>

Rhossili Parish Hall
known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	<u>303,480</u>	<u>35,310</u>	<u>(36,041)</u>	<u>302,749</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	<u>297,906</u>	<u>35,660</u>	<u>(30,086)</u>	<u>303,480</u>

Rhossili Parish Hall
known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	282,144	282,144
Current assets	22,106	22,106
Current liabilities	(1,501)	(1,501)
	<u>302,749</u>	<u>302,749</u>
Total net assets	<u>302,749</u>	<u>302,749</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	293,464	293,464
Current assets	13,115	13,115
Current liabilities	(3,099)	(3,099)
	<u>303,480</u>	<u>303,480</u>
Total net assets	<u>303,480</u>	<u>303,480</u>

18 Related party transactions

Controlling party

The Charity is controlled by the Trustees.

Related party transactions

During the year the Charity recharged expenses to Rhossili Bunkhouse Limited, its subsidiary company amounting to £7,318 (2024 £6,004). The Charity also received rent of £1 (2024 £1) and a donation of £14,882 (2024 £17,120) during the year from Rhossili Bunkhouse Limited.

At 31 March 2025, included in debtors is an amount of £15,757 (2024 £8,833) due from Rhossili Bunkhouse Limited.

Donated services

Much of the work of the Charity is carried out voluntarily by its members. No adjustment has been made to the accounts for the estimated value of these services, as the Trustees do not consider that any financial cost has been borne by any third party.

RHOSSILI PARISH HALL

England & Wales - Charity number 525088

Accounts

Charity registration number: 525088

Rhossili Parish Hall

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Rhossili Village Hall

Annual Report and Financial Statements

for the Year Ended 31 March 2024

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Rhossili Parish Hall

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Reference and Administrative Details

Trustees

J.C. Higgins, Chair
Mrs S. R. Walmsley, Vice Chair
Ms V. James, Secretary
S. V. Walmsley, Treasurer
Mrs J.A. Higgins (resigned 02.08.23)
D. V. O'Brien
Mrs M. Potts
Ms L. Shaw

Charity Registration Number

525088

Principal Office

Rhossili Village Hall
Middleton
Rhossili
Swansea
SA3 1PL

Independent Examiner

Clive B Williams FCCA
Clive B Williams Limited
Chartered Certified Accountants
5 Clos Min yr Afon
Gorseinon
Swansea
SA4 4ZE

Bankers

Lloyds TSB
Oxford Street
Swansea
SA1 3AP

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Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Objects and aims

For the benefit of the public, the provision and maintenance of a Village Hall for the use of the inhabitants of the Community of Rhossili, without distinction of political, religious or other opinions, including the use for meetings, lectures and classes and for other forms of recreation and leisure time occupation, with the object of improving the conditions of the said inhabitants. The land shall be held upon trust for the purpose of a Village Hall as aforementioned.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The Village Hall continues to be a focal point of the community and the community user engagement has been targeted by the Trustees and continues to increase with the introduction of new activities. An open meeting was held to canvas views from the community users which provided us with useful feedback and suggestions.

The social sub-committee developed a full programme of events and activities for the year. The monthly 'Community Coffee Morning' where community members can meet, has been successful with informative speakers on a wide range of topics (from fungi to prostate cancer). Other events organised included Harvest Supper, Quizzes, Gower Gin sampler night, Strawberry Tea and Christmas carols with the Salvation Army Band. There were two well attended performances by visiting theatre groups partly sponsored by 'Night Out'.

We continue to support Rhossili Community Council in the development of the 'Rhossili Hwb' a website designed to provide community members the local information they need. We have hosted various IT talks and training events they organised for the community which proved interesting and successful. The new overhead projection system has proved very useful helping to facilitate these talks and learning events.

The Trustees continue to oversee the maintenance of the fabric and contents of the building and during the year the refurbishment of the hall continued. This has resulted in the Hall now being available to smaller groups using the newly installed DDA compliant toilet facility and food preparation area within the Hall. We have spent time and funds on the exterior facilities for the hall with the re-paving of the immediate outside areas. We have also improved the kitchen lighting and upgraded the extraction fans in the toilets and showers. The Carpark and drive entrance are scheduled to be improved in 2024.

Financial review

The incoming resources of £35,660 (2023 £47,852) were spent on charitable expenses of £30,086 (2023 £29,939). This resulted in net incoming resources of £5,574 (2023 £17,913).

Rhossili Parish Hall
known as Rhossili Village Hall
Trustees' Report (continued)

Policy on reserves

The Trustees have reviewed the level of reserves held at the year end, The risks facing the organisation due to the maintenance backlog caused by the pandemic shutdowns means the current policy continues to be to maintain sufficient free reserves equivalent to two months operating costs will remain in place. This is estimated to be approximately £5,000 and the policy will be reviewed by the Trustees next year.

The free reserves of the Charity represents the funds that are freely available to spend. In calculating the free reserves the Trustees have deducted from the total unrestricted reserves the net book value of the freehold property and other tangible fixed assets as detailed in the accounts.

Plans for future periods

Activities planned to achieve aims

The Trustees are planning an ongoing schedule of maintenance to ensure the premises are kept in good order and the hall continues to be an attractive and welcoming venue serving the community. More community based activities are planned and ways of making the hall more readily available are being actively pursued.

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Structure, governance and management

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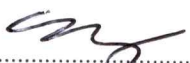
Induction and training of trustees

New Trustees are given any training required.

Organisational structure

The charity is managed by an Executive Committee which meets on a regular basis.

The annual report was approved by the trustees of the charity on 25/06/2024 and signed on its behalf by:


.....
S. V. Walmsley, Treasurer
Trustee

Rhossili Parish Hall

known as Rhossili Village Hall

Independent Examiner's Report to the trustees of Rhossili Parish Hall

I report to the trustees on my examination of the accounts of Rhossili Parish Hall for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Rhossili Parish Hall 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 Rhossili Parish Hall'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Rhossili Parish Hall 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 accounting 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.



Clive Williams FCCA

Association of Chartered Certified Accountants

5 Clos Min yr Afon
Gorseinon
Swansea
SA4 4ZE

Date: 18/9/24

Rhossili Parish Hall
known as Rhossili Village Hall

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		17,180	17,180
Charitable activities		5,798	5,798
Other trading activities		3,728	3,728
Investment income	5	1	1
Other income		<u>8,953</u>	<u>8,953</u>
Total Income		<u>35,660</u>	<u>35,660</u>
Expenditure on:			
Charitable activities		<u>(30,086)</u>	<u>(30,086)</u>
Total Expenditure		<u>(30,086)</u>	<u>(30,086)</u>
Net movement in funds		5,574	5,574
Reconciliation of funds			
Total funds brought forward		<u>297,906</u>	<u>297,906</u>
Total funds carried forward	16	<u><u>303,480</u></u>	<u><u>303,480</u></u>

The notes on pages 8 to 16 form an integral part of these financial statements.

Rhossili Parish Hall

known as Rhossili Village Hall

Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		18,606	17,864	36,470
Charitable activities		2,360	-	2,360
Other trading activities		1,098	-	1,098
Investment income	5	1	-	1
Other income		<u>7,923</u>	<u>-</u>	<u>7,923</u>
Total Income		<u>29,988</u>	<u>17,864</u>	<u>47,852</u>
Expenditure on:				
Charitable activities		<u>(29,939)</u>	<u>-</u>	<u>(29,939)</u>
Total Expenditure		<u>(29,939)</u>	<u>-</u>	<u>(29,939)</u>
Net income		49	17,864	17,913
Gross transfers between funds		<u>17,864</u>	<u>(17,864)</u>	<u>-</u>
Net movement in funds		17,913	-	17,913
Reconciliation of funds				
Total funds brought forward		<u>279,993</u>	<u>-</u>	<u>279,993</u>
Total funds carried forward	16	<u><u>297,906</u></u>	<u><u>-</u></u>	<u><u>297,906</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

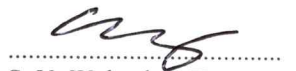
Rhossili Parish Hall
known as Rhossili Village Hall
(Registration number: 525088)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	293,464	290,872
Current assets			
Debtors	13	9,749	9,256
Cash at bank and in hand	14	<u>3,366</u>	<u>7,135</u>
		13,115	16,391
Creditors: Amounts falling due within one year	15	<u>(3,099)</u>	<u>(9,357)</u>
Net current assets		<u>10,016</u>	<u>7,034</u>
Net assets		<u><u>303,480</u></u>	<u><u>297,906</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>303,480</u>	<u>297,906</u>
Total funds	16	<u><u>303,480</u></u>	<u><u>297,906</u></u>

The financial statements on pages 5 to 16 were approved by the trustees, and authorised for issue on 27.6/24 and signed on their behalf by:



 J.C. Higgins, Chair
 Trustee



 S. V. Walmsley, Treasurer
 Trustee

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Rhossili Parish Hall meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are presented in sterling which is the functional currency of the charity, and rounded to the nearest £.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	2% straight line
Plant and machinery	20% straight line
Improvements to property	10% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	
Donations and legacies;			
Donation - Rhossili Bunkhouse Limited	17,120	17,120	
Donations from individuals	60	60	
	<u>17,180</u>	<u>17,180</u>	
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donation - Rhossili Bunkhouse Limited	18,281	-	18,281
Donations from individuals	325	-	325
Grants, including capital grants;			
Grants from other charities	-	17,864	17,864
	<u>18,606</u>	<u>17,864</u>	<u>36,470</u>

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

The other grants relate to

£10,000 received from Bowen Richards Trust towards to cost of the new roof for the Hall.

£1,000 received from Rhossili Community Council towards the purchase of equipment.

£6,864 received from Swansea City Council towards the new disabled toilet and entrance to the bunkhouse.

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Hall hire	5,798	5,798	2,360
	<u>5,798</u>	<u>5,798</u>	<u>2,360</u>

4 Income from other trading activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Events income;			
Other events income	3,728	3,728	1,098
	<u>3,728</u>	<u>3,728</u>	<u>1,098</u>

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Rent- Rhossili Bunkhouse Limited	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

6 Other income

	Unrestricted funds	Total 2024	Total 2023
	General £	£	£
Recharge of expenses to Rhossili Bunkhouse Limited	6,004	6,004	5,146
Solar FIT payments	2,949	2,949	2,777
	8,953	8,953	7,923

7 Expenditure on charitable activities

	Note	Unrestricted funds	Total 2024	Total 2023
		General £	£	£
Fundraising costs		1,495	1,495	452
Maintenance		3,175	3,175	7,420
Independent examiner		470	470	465
Professional fees		25	25	25
Sundry expenses		30	30	28
Licences		323	323	257
Light, heat, water, telephone and waste		5,288	5,288	4,944
Insurance		3,422	3,422	3,074
IT expenses		130	130	130
Cleaning and consumables		1,390	1,390	790
Depreciation		14,338	14,338	12,354
		30,086	30,086	29,939

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024	2023
	£	£
Depreciation of fixed assets	14,338	12,354

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Freehold property £	Property improvements £	Equipment £	Total £
Cost				
At 1 April 2023	388,369	105,742	25,350	519,461
Additions	-	14,020	2,910	16,930
At 31 March 2024	<u>388,369</u>	<u>119,762</u>	<u>28,260</u>	<u>536,391</u>
Depreciation				
At 1 April 2023	124,273	84,363	19,953	228,589
Charge for the year	7,767	4,217	2,354	14,338
At 31 March 2024	<u>132,040</u>	<u>88,580</u>	<u>22,307</u>	<u>242,927</u>
Net book value				
At 31 March 2024	<u>256,329</u>	<u>31,182</u>	<u>5,953</u>	<u>293,464</u>
At 31 March 2023	<u>264,096</u>	<u>21,379</u>	<u>5,397</u>	<u>290,872</u>

12 Fixed asset investments

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2024	2023	
Subsidiary undertakings					
Rhossili Bunkhouse Limited	Wales	Limited by guarantee	100%	100%	The running of the Bunkhouse

The profit for the financial period of Rhossili Bunkhouse Limited was £Nil (2023 - £Nil) and the aggregate amount of capital and reserves at the end of the period was £Nil (2023 - £Nil).

Rhossili Parish Hall
known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

13 Debtors

	2024 £	2023 £
Trade debtors	1,082	397
Prepayments	547	578
Other debtors	8,120	8,281
	<u>9,749</u>	<u>9,256</u>

14 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>3,366</u>	<u>7,135</u>

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	2,629	8,892
Accruals	470	465
	<u>3,099</u>	<u>9,357</u>

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	297,906	35,660	(30,086)	303,480

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted funds	279,993	29,988	(29,939)	17,864	297,906
Restricted					
Restricted funds	-	17,864	-	(17,864)	-
Total funds	<u>279,993</u>	<u>47,852</u>	<u>(29,939)</u>	<u>-</u>	<u>297,906</u>

Rhossili Parish Hall
known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	293,464	293,464
Current assets	13,115	13,115
Current liabilities	(3,099)	(3,099)
Total net assets	303,480	303,480
	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	290,872	290,872
Current assets	16,391	16,391
Current liabilities	(9,357)	(9,357)
Total net assets	297,906	297,906

18 Related party transactions

Controlling party

The Charity is controlled by the Trustees.

Related party transactions

During the year the Charity recharged expenses to Rhossili Bunkhouse Limited, its subsidiary company amounting to £6,004 (2023 £5,146). The Charity also received rent of £1 (2023 £1) and a donation of £17,120 (2023 £18,281) during the year from Rhossili Bunkhouse Limited.

At 31 March 2024, included in debtors is an amount of £8,833 (2023 £8,678) due from Rhossili Bunkhouse Limited.

Included in other creditors is a loan of £nil (2023 £7,000) due to the Trustees, Mr S V Walmsley and Mrs S R Walmsley. The loan is interest free and there are no fixed repayment terms.

Donated services

Much of the work of the Charity is carried out voluntarily by its members. No adjustment has been made to the accounts for the estimated value of these services, as the Trustees do not consider that any financial cost has been borne by any third party.

**Rhossili Parish Hall
Known as
Rhossili Village Hall**

**Detailed Statement of Financial Activities
For the year ended 31 March 2024**

	2024		2023	
	£	£	£	£
INCOMING RESOURCES				
Donations and grants				
Donation - Rhossili Bunkhouse Limited	17,120		18,281	
Other donations	60		325	
Grants	-	17,180	17,864	36,470
Activities for generating funds				
Events		3,728		1,098
Investment Income				
Rent - Rhossili Bunkhouse Limited	1		1	
Bank interest	-	1	-	1
Incoming resources from charitable activities				
Hall hire		5,798		2,360
Other income				
Solar FIT payments	2,949		2,777	
Recharge of expenses to Rhossili Bunkhouse Limited	6,004	8,953	5,146	7,923
Total incoming resources		35,660		47,852
RESOURCES EXPENDED				
Fundraising				
Events		1,495		452
Charitable costs				
Licences	323		257	
General maintenance	3,175		7,420	
Depreciation	14,338		12,354	
Independent examiner fee	470		465	
Insurance	3,422		3,074	
IT costs	130		130	
Sundry expenses	30		28	
Utilities	5,288		4,944	
Legal and professional	25		25	
Cleaning and consumables	1,390	28,591	790	29,487
Total resources expended		30,086		29,939
Net surplus for the period		5,574		17,913

This page does not form part of the statutory financial statements

RHOSSILI PARISH HALL

England & Wales - Charity number 525088

Accounts

Charity registration number: 525088

Rhossili Parish Hall

known as

Rhossili Village Hall

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Rhossili Parish Hall
known as Rhossili Village Hall

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7
Notes to the Financial Statements	8 to 16

Rhossili Parish Hall

known as Rhossili Village Hall

Reference and Administrative Details

Trustees	J.C. Higgins, Chair Mrs S. R. Walmsley, Vice Chair Ms V. James, Secretary S. V. Walmsley, Treasurer Mrs J.A. Higgins D. V. O'Brien Mrs M. Potts W. M. Provis (resigned 06.09.22) Ms L. Shaw
Charity Registration Number	525088
Principal Office	Rhossili Village Hall Middleton Rhossili Swansea SA3 1PL
Independent Examiner	Clive B Williams FCCA Clive B Williams Limited Chartered Certified Accountants 5 Clos Min yr Afon Gorseinon Swansea SA4 4ZE
Bankers	Lloyds TSB Oxford Street Swansea SA1 3AP

Rhossili Parish Hall

known as Rhossili Village Hall

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

For the benefit of the public, the provision and maintenance of a Village Hall for the use of the inhabitants of the Community of Rhossili, without distinction of political, religious or other opinions, including the use for meetings, lectures and classes and for other forms of recreation and leisure time occupation, with the object of improving the conditions of the said inhabitants. The land shall be held upon trust for the purpose of a Village Hall as aforementioned.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The Village Hall continues to be a focal point of the community and the community user engagement has been targeted by the Trustees and continues to increase with the introduction of new activities.

The social sub-committee developed a full programme of events and activities for the year. These included the introduction of a monthly 'Community Coffee Morning' where community members can meet, be entertained with a wide variety of speakers and access informal help with any IT issues they have. Other events they organised included Jubilee Celebrations, Harvest Supper, Quizzes, Indoor Kurling, Christmas carols with the Salvation Army Band and New Year Celebrations.

We also were instrumental in supporting Rhossili Community Council, when they obtained funding to create the 'Rhossili Hwb' a website designed to provide community members the local information they need. We hosted the launch of the website and various IT talks and training events they organised for the community.

The Trustees continue to oversee the maintenance of the fabric and contents of the building and during the year the refurbishment of the hall continued. With a view of making the Hall more available to smaller groups we obtained a grant towards installing a DDA compliant toilet facility and food preparation area within the Hall. We have also installed an overhead projection system to assist with paperless meetings and facilitate talks and learning events. This has proved very popular.

Financial review

The incoming resources of £47,852 (2022 £11,136), were spent on charitable expenses of £29,939 (2022 £24,887). This has resulted in net incoming resources of £17,913 (2022, net outgoing resources of £13,751).

Rhossili Parish Hall
known as Rhossili Village Hall
Trustees' Report (continued)

Policy on reserves

The Trustees have reviewed the level of reserves held at the year end, Due to the current risks facing the organisation due to the aftereffects of the pandemic, the current policy is to maintain sufficient free reserves equivalent to two months operating costs will remain in place. This is estimated to be approximately £5,000 and the policy will be reviewed by the Trustees next year.

The free reserves of the Charity represents the funds that are freely available to spend. In calculating the free reserves the Trustees have deducted from the total unrestricted reserves the net book value of the freehold property and other tangible fixed assets as detailed in the accounts.

Plans for future periods

Activities planned to achieve aims

The Trustees are planning an ongoing schedule of maintenance to ensure the premises are kept in good order and the hall continues to be an attractive and welcoming venue serving the community. New community based activities are planned and ways of making the hall more readily available are being actively pursued.

Reference and Administrative Details

Details of the Charity's Trustees and Advisers are shown on page 1.

Structure, governance and management

Nature of governing document

The Charity is an unincorporated body, which was registered on 19 February 1973 and is controlled by a governing document, a deed of trust dated 2 December 1994

Recruitment and appointment of trustees

New Trustees are drawn from the local community and are appointed at the AGM.


Induction and training of trustees

New Trustees are given any training required.

Organisational structure

The charity is managed by an Executive Committee which meets on a regular basis.

The annual report was approved by the trustees of the charity on 15/06/23 and signed on its behalf by:


.....
S. V. Walmsley, Treasurer
Trustee

Rhossili Parish Hall

known as Rhossili Village Hall

Independent Examiner's Report to the trustees of Rhossili Parish Hall

I report to the trustees on my examination of the accounts of Rhossili Parish Hall for the year ended 31 March 2023.

Responsibilities and basis of report

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

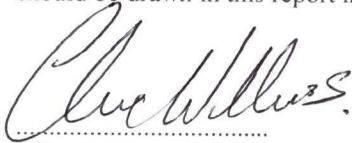
I report in respect of my examination of the Rhossili Parish Hall's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Rhossili Parish Hall 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 accounting 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.



Clive Williams FCCA

Association of Chartered Certified Accountants

5 Clos Min yr Afon
Gorseinon
Swansea
SA4 4ZE

Date: 23/6/23

Rhossili Parish Hall

known as Rhossili Village Hall

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		18,606	17,864	36,470
Charitable activities		2,360	-	2,360
Other trading activities		1,098	-	1,098
Investment income	5	1	-	1
Other income		7,923	-	7,923
Total Income		<u>29,988</u>	<u>17,864</u>	<u>47,852</u>
Expenditure on:				
Charitable activities		<u>(29,939)</u>	-	<u>(29,939)</u>
Total Expenditure		<u>(29,939)</u>	-	<u>(29,939)</u>
Net income		49	17,864	17,913
Gross transfers between funds		<u>17,864</u>	<u>(17,864)</u>	-
Net movement in funds		17,913	-	17,913
Reconciliation of funds				
Total funds brought forward		<u>279,993</u>	-	<u>279,993</u>
Total funds carried forward	16	<u><u>297,906</u></u>	<u><u>-</u></u>	<u><u>297,906</u></u>

The notes on pages 8 to 16 form an integral part of these financial statements.

Rhossili Parish Hall

known as Rhossili Village Hall

Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

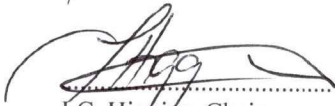
	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		4,911	4,911
Charitable activities		575	575
Other trading activities		62	62
Investment income	5	1	1
Other income		5,587	5,587
Total Income		<u>11,136</u>	<u>11,136</u>
Expenditure on:			
Charitable activities		<u>(24,887)</u>	<u>(24,887)</u>
Total Expenditure		<u>(24,887)</u>	<u>(24,887)</u>
Net movement in funds		(13,751)	(13,751)
Reconciliation of funds			
Total funds brought forward		<u>293,744</u>	<u>293,744</u>
Total funds carried forward	16	<u><u>279,993</u></u>	<u><u>279,993</u></u>

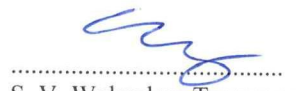
All of the charity's activities derive from continuing operations during the above two periods.

Rhossili Parish Hall
known as Rhossili Village Hall
(Registration number: 525088)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	290,872	280,597
Current assets			
Debtors	13	9,256	5,803
Cash at bank and in hand	14	<u>7,135</u>	<u>5,125</u>
		16,391	10,928
Creditors: Amounts falling due within one year	15	<u>(9,357)</u>	<u>(11,532)</u>
Net current assets/(liabilities)		<u>7,034</u>	<u>(604)</u>
Net assets		<u>297,906</u>	<u>279,993</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>297,906</u>	<u>279,993</u>
Total funds	16	<u>297,906</u>	<u>279,993</u>

The financial statements on pages 5 to 16 were approved by the trustees, and authorised for issue on 13/6/23 and signed on their behalf by:


 J.C. Higgins, Chair
 Trustee


 S. V. Walmsley, Treasurer
 Trustee

The notes on pages 8 to 16 form an integral part of these financial statements.

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Rhossili Parish Hall meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are presented in sterling which is the functional currency of the charity, and rounded to the nearest £.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	2% straight line
Plant and machinery	20% straight line
Improvements to property	10% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donation - Rhossili Bunkhouse Limited	18,281	-	18,281
Donations from individuals	325	-	325
Grants, including capital grants;			
Grants - other	-	17,864	17,864
	<u>18,606</u>	<u>17,864</u>	<u>36,470</u>
		Unrestricted funds General £	Total 2022 £
Donations and legacies;			
Donation - Rhossili Bunkhouse Limited		4,861	4,861
Donations from individuals		50	50
		<u>4,911</u>	<u>4,911</u>

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

The other grants relate to

£10,000 received from Bowen Richards Trust towards to cost of the new roof for the Hall.

£1,000 received from Rhossili Community Council towards the purchase of equipment.

£6,864 received from Swansea City Council towards the new disabled toilet and entrance to the bunkhouse.

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Hall hire	2,360	2,360	575
	<u>2,360</u>	<u>2,360</u>	<u>575</u>

4 Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Events income;			
Other events income	1,098	1,098	62
	<u>1,098</u>	<u>1,098</u>	<u>62</u>

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Rent- Rhossili Bunkhouse Limited	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

6 Other income

	Unrestricted funds	Total 2023	Total 2022
	General		
	£	£	£
Recharge of expenses to Rhossili Bunkhouse Limited	5,146	5,146	3,460
Solar FIT payments	2,777	2,777	2,127
	7,923	7,923	5,587

7 Expenditure on charitable activities

	Unrestricted funds	Total 2023	Total 2022
Note	General		
	£	£	£
Fundraising costs	452	452	57
Maintenance	7,420	7,420	6,852
Marketing	-	-	50
Independent examiner	465	465	460
Professional fees	25	25	175
Sundry expenses	28	28	-
Licences	257	257	171
Light, heat, water, telephone and waste	4,944	4,944	3,425
Insurance	3,074	3,074	2,942
IT expenses	130	130	80
Cleaning and consumables	790	790	908
Depreciation	12,354	12,354	9,767
	29,939	29,939	24,887

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	12,354	9,767

Rhossili Parish Hall
known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Freehold property £	Property improvements £	Equipment £	Total £
Cost				
At 1 April 2022	388,369	86,349	22,114	496,832
Additions	-	19,393	3,236	22,629
At 31 March 2023	<u>388,369</u>	<u>105,742</u>	<u>25,350</u>	<u>519,461</u>
Depreciation				
At 1 April 2022	116,506	81,548	18,181	216,235
Charge for the year	7,767	2,815	1,772	12,354
At 31 March 2023	<u>124,273</u>	<u>84,363</u>	<u>19,953</u>	<u>228,589</u>
Net book value				
At 31 March 2023	<u>264,096</u>	<u>21,379</u>	<u>5,397</u>	<u>290,872</u>
At 31 March 2022	<u>271,863</u>	<u>4,801</u>	<u>3,933</u>	<u>280,597</u>

12 Fixed asset investments

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2023	2022	
Subsidiary undertakings					
Rhossili Bunkhouse Limited	Wales	Limited by guarantee	100%	100%	The running of the Bunkhouse

The profit for the financial period of Rhossili Bunkhouse Limited was £Nil (2022 - £4,555) and the aggregate amount of capital and reserves at the end of the period was £Nil (2022 - £Nil).

13 Debtors

	2023 £	2022 £
Trade debtors	397	438
Prepayments	578	504
Other debtors	8,281	4,861
	<u>9,256</u>	<u>5,803</u>

14 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	7,135	5,125

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	8,892	11,072
Accruals	465	460
	<u>9,357</u>	<u>11,532</u>

Rhossili Parish Hall
known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted funds	279,993	29,988	(29,939)	17,864	297,906
Restricted funds					
Restricted funds	<u>-</u>	<u>17,864</u>	<u>-</u>	<u>(17,864)</u>	<u>-</u>
Total funds	<u>279,993</u>	<u>47,852</u>	<u>(29,939)</u>	<u>-</u>	<u>297,906</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £		Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted funds	<u>293,744</u>	<u>11,136</u>	<u>(24,887)</u>		<u>279,993</u>

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	290,872	290,872
Current assets	16,391	16,391
Current liabilities	(9,357)	(9,357)
Total net assets	<u>297,906</u>	<u>297,906</u>

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	280,597	280,597
Current assets	10,928	10,928
Current liabilities	(11,532)	(11,532)
Total net assets	<u>279,993</u>	<u>279,993</u>

18 Related party transactions

Controlling party

The Charity is controlled by the Trustees.

Related party transactions

During the year the Charity recharged expenses to Rhossili Bunkhouse Limited, its subsidiary company amounting to £5,146 (2022 £3,460). The Charity also received rent of £1 (2022 £1) and a donation of £18,281 (2022 £4,861) during the year from Rhossili Bunkhouse Limited.

At 31 March 2023, included in debtors is an amount of £8,678 (2022 £5,237) due from Rhossili Bunkhouse Limited.

Included in other creditors is a loan of £7,000 (2022 £10,000) due to the Trustees, Mr S V Walmsley and Mrs S R Walmsley. The loan is interest free and there are no fixed repayment terms.

Donated services

Much of the work of the Charity is carried out voluntarily by its members. No adjustment has been made to the accounts for the estimated value of these services, as the Trustees do not consider that any financial cost has been borne by any third party.

Rhossili Parish Hall
Known as
Rhossili Village Hall

Detailed Statement of Financial Activities
For the year ended 31 March 2023

	2023		2022	
	£	£	£	£
INCOMING RESOURCES				
Donations and grants				
Donation - Rhossili Bunkhouse Limited	18,281		4,861	
Other donations	325		50	
Grants	17,864	36,470	-	4,911
Activities for generating funds				
Events		1098		62
Investment Income				
Rent - Rhossili Bunkhouse Limited	1		1	
Bank interest	-	1	-	1
Incoming resources from charitable activities				
Hall hire		2360		575
Other income				
Solar FIT payments	2,777		2,127	
Recharge of expenses to Rhossili Bunkhouse Limited	5,146	7,923	3,460	5,587
Total incoming resources		47,852		11,136
RESOURCES EXPENDED				
Fundraising				
Events		452		57
Charitable costs				
Licences	257		171	
General maintenance	7,420		6,852	
Depreciation	12,354		9,767	
Independent examiner fee	465		460	
Insurance	3,074		2,941	
IT costs	130		80	
Sundry expenses	28		-	
Utilities	4,944		3,425	
Legal and professional	25		175	
Cleaning and consumables	790		909	
Marketing	-	29,487	50	24,830
Total resources expended		29,939		24,887
Net surplus/(deficit) for the period		17,913		(13,751)

This page does not form part of the statutory financial statements

RHOSSILI PARISH HALL

England & Wales - Charity number 525088

Accounts

Charity registration number: 525088

Rhossili Parish Hall

known as

Rhossili Village Hall

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Rhossili Parish Hall
known as Rhossili Village Hall

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7
Notes to the Financial Statements	8 to 15

Rhossili Parish Hall

known as Rhossili Village Hall

Reference and Administrative Details

Trustees	J.C. Higgins, Chair Mrs S. R. Walmsley, Vice Chair Ms V. James, Secretary S. V. Walmsley, Treasurer J. P. Furneaux, Mrs J.A. Higgins D. V. O'Brien Mrs M. Potts W. M. Provis Ms L. Shaw
Principal Office	Rhossili Village Hall Middleton Rhossili Swansea SA3 1PL
Charity Registration Number	525088
Bankers	Lloyds TSB Oxford Street Swansea SA1 3AP
Independent Examiner	Clive B Williams FCCA Clive B Williams Limited Chartered Certified Accountants 5 Clos Min yr Afon Gorseinon Swansea SA4 4ZE

Rhossili Parish Hall
known as Rhossili Village Hall

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

For the benefit of the public, the provision and maintenance of a Village Hall for the use of the inhabitants of the Community of Rhossili, without distinction of political, religious or other opinions, including the use for meetings, lectures and classes and for other forms of recreation and leisure time occupation, with the object of improving the conditions of the said inhabitants. The land shall be held upon trust for the purpose of a Village Hall as aforementioned.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The Village Hall continues to be a focal point of the community, and community user engagement has been targeted by the Trustees and continues to increase with the introduction of new activities.

The social sub-committee did not organise any events this year due to the restrictions associated with the COVID pandemic.

The Trustees continue to oversee the maintenance of the fabric and contents of the building and during the year the refurbishment of the Hall continued. A lot of time was spent writing risk assessments to allow the Hall and Bunkhouse to open as soon as it was allowed. We also changed our business model to accommodate a more 'self contained' mode of accommodation for the Bunkhouse.

We were successful in attracting grant income of £24,000 from the Welsh Government as we were unable to generate income from the Bunkhouse due to all accommodation (and particularly those with shared facilities) had to be closed.

We were unable to charge the Bunkhouse Ltd, for their portion of the utility costs etc (as agreed in the rental contract) but it was decided that the costs should be borne by the Village Hall accounts because the grants had been paid into these accounts.

Financial review

The incoming resources of £26,777 (2020 £24,466) were spent on charitable activities of £16,239 (2020 £98,286). This has resulted in net incoming resources of £10,538 (2020 net outgoing resources £73,820).

Rhossili Parish Hall
known as Rhossili Village Hall

Trustees' Report

Policy on reserves

The Trustees have reviewed the level of reserves held at the year end, and in light of the current risks facing the organisation due to the after effects of the pandemic. The current policy is to maintain sufficient free reserves equivalent to two months operating costs. This is estimated to be approximately £5,000. The policy is reviewed by the Trustees on an ongoing basis and expected to rise next year.

The easing of COVID restrictions will mean we are able to resume a more normal form of trading and increase our reserves and maintain the preferred higher level of reserves.

The free reserves of the Charity represents the funds that are freely available to spend, In calculating the free reserves the Trustees have deducted from the total unrestricted reserves the net book value of the freehold property and other tangible fixed assets as detailed in the accounts.

Plans for future periods

Activities planned to achieve aims

The Trustees are planning an ongoing schedule of maintenance to ensure the premises are kept in good order and the hall continues to be an attractive and welcoming venue serving the community.

Structure, governance and management

Nature of governing document

The Charity is an unincorporated body, which was registered on 19 February 1973 and is controlled by a governing document, a deed of trust dated 2 December 1994

Recruitment and appointment of trustees

New Trustees are drawn from the local community and are appointed at the AGM.

Induction and training of trustees

New Trustees are given any training required.

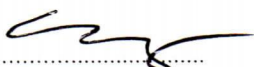
Organisational structure

The charity is managed by an Executive Committee which meets on a regular basis.

Reference and Administrative Details

Details of the Charity's Trustees and Advisers are shown on page 1.

The annual report was approved by the trustees of the charity on 13/12/21 and signed on its behalf by:


.....
S. V. Walmsley, Treasurer
Trustee

Rhossili Parish Hall

known as Rhossili Village Hall

Independent Examiner's Report to the trustees of Rhossili Parish Hall

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 5 to 15.

Respective responsibilities of trustees and examiner

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

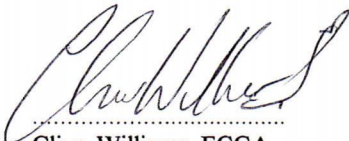
I report in respect of my examination of the Rhossili Parish Hall's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Rhossili Parish Hall 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 accounting 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.



Clive Williams FCCA

Association of Chartered Certified Accountants

5 Clos Min yr Afon
Gorseinon
Swansea
SA4 4ZE

Date: 15/12/21.....

Rhossili Parish Hall

known as Rhossili Village Hall

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		24,000	24,000
Investment income	5	2	2
Other income		<u>2,775</u>	<u>2,775</u>
Total Income		<u>26,777</u>	<u>26,777</u>
Expenditure on:			
Charitable activities		<u>(16,239)</u>	<u>(16,239)</u>
Total Expenditure		<u>(16,239)</u>	<u>(16,239)</u>
Net movement in funds		10,538	10,538
Reconciliation of funds			
Total funds brought forward		<u>283,206</u>	<u>283,206</u>
Total funds carried forward	16	<u><u>293,744</u></u>	<u><u>293,744</u></u>

The notes on pages 8 to 15 form an integral part of these financial statements.

Rhossili Parish Hall
known as Rhossili Village Hall

Statement of Financial Activities for the Year Ended 31 March 2021

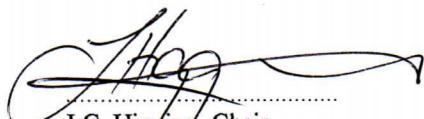
	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies		12,778	12,778
Charitable activities		3,119	3,119
Other trading activities		1,178	1,178
Investment income	5	25	25
Other income		7,366	7,366
		<u>24,466</u>	<u>24,466</u>
Total Income		<u>24,466</u>	<u>24,466</u>
Expenditure on:			
Charitable activities		<u>(98,286)</u>	<u>(98,286)</u>
Total Expenditure		<u>(98,286)</u>	<u>(98,286)</u>
Net movement in funds		(73,820)	(73,820)
Reconciliation of funds			
Total funds brought forward		<u>357,026</u>	<u>357,026</u>
Total funds carried forward	16	<u><u>283,206</u></u>	<u><u>283,206</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

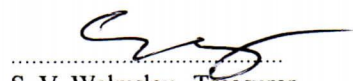
Rhossili Parish Hall
known as Rhossili Village Hall
(Registration number: 525088)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	286,476	295,092
Current assets			
Debtors	13	1,840	13,648
Cash at bank and in hand	14	<u>16,365</u>	<u>57,706</u>
		18,205	71,354
Creditors: Amounts falling due within one year	15	<u>(10,937)</u>	<u>(83,240)</u>
Net current assets/(liabilities)		<u>7,268</u>	<u>(11,886)</u>
Net assets		<u>293,744</u>	<u>283,206</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>293,744</u>	<u>283,206</u>
Total funds	16	<u>293,744</u>	<u>283,206</u>

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 13-12-21 and signed on their behalf by:



 J.C. Higgins, Chair
 Trustee



 S. V. Walmsley, Treasurer
 Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Rhossili Parish Hall meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in sterling which is the functional currency of the charity, and rounded to the nearest £.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	2% straight line
Plant and machinery	20% straight line
Improvements to property	10% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Rhossili Parish Hall
known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2021

2 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Donations and legacies;			
Donation - Rhossili Bukhouse Limited	-	-	9,546
Other donations	-	-	2
Grants			
Government grants - covid support	24,000	24,000	-
Grant- Gower Society	-	-	3,000
Car park	-	-	230
	<u>24,000</u>	<u>24,000</u>	<u>12,778</u>

3 Income from charitable activities

	Total	Total
	2021	2020
	£	£
Hall hire	-	3,119
	<u>-</u>	<u>3,119</u>

4 Income from other trading activities

	Total	Total
	2021	2020
	£	£
Events income;		
Other events income	-	1,178
	<u>-</u>	<u>1,178</u>

5 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	1	1	24
Rent- Rhossili Bunkhouse Limited	1	1	1
	<u>2</u>	<u>2</u>	<u>25</u>

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Other income

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Recharge of expenses to Rhossili Bunkhouse Limited	192	192	5,482
Solar FIT payments	2,583	2,583	1,884
	<u>2,775</u>	<u>2,775</u>	<u>7,366</u>

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2021

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Fundraising costs		-	-	471
Roof repairs		(2,754)	(2,754)	72,296
Maintenance		1,354	1,354	1,879
Marketing		540	540	-
Independent examiner		455	455	450
Legal and professional fees		1,139	1,139	3,485
Licences		230	230	162
Light, heat, water, telephone and waste		1,487	1,487	5,305
Insurance		2,926	2,926	2,838
IT expenses		808	808	637
Cleaning and consumables		820	820	1,028
Depreciation		9,234	9,234	9,735
		<u>16,239</u>	<u>16,239</u>	<u>98,286</u>

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>9,234</u>	<u>9,735</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Freehold property £	Property improvements £	Equipment £	Total £
Cost				
At 1 April 2020	388,369	86,349	17,608	492,326
Additions	-	-	618	618
At 31 March 2021	<u>388,369</u>	<u>86,349</u>	<u>18,226</u>	<u>492,944</u>
Depreciation				
At 1 April 2020	100,972	79,552	16,710	197,234
Charge for the year	7,767	1,120	347	9,234
At 31 March 2021	<u>108,739</u>	<u>80,672</u>	<u>17,057</u>	<u>206,468</u>
Net book value				
At 31 March 2021	<u>279,630</u>	<u>5,677</u>	<u>1,169</u>	<u>286,476</u>
At 31 March 2020	<u>287,397</u>	<u>6,797</u>	<u>898</u>	<u>295,092</u>

12 Fixed asset investments

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2021	2020	
Subsidiary undertakings					
Rhossili Bunkhouse Limited	Wales	Limited by guarantee	100%	100%	The running of the Bunkhouse

The loss for the financial period of Rhossili Bunkhouse Limited was £4,555 (2020 - £Nil) and the aggregate amount of capital and reserves at the end of the period was £(4,555) (2020 - £Nil).

Rhossili Parish Hall
known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2021

13 Debtors

	2021 £	2020 £
Trade debtors	1,478	10,084
Prepayments	362	564
Other debtors	-	3,000
	<u>1,840</u>	<u>13,648</u>

14 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>16,365</u>	<u>57,706</u>

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	10,482	82,790
Accruals	455	450
	<u>10,937</u>	<u>83,240</u>

16 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	<u>283,206</u>	<u>26,777</u>	<u>(16,239)</u>	<u>293,744</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General	<u>357,026</u>	<u>24,466</u>	<u>(98,286)</u>	<u>283,206</u>

Rhossili Parish Hall

known as Rhossili Village Hall

Notes to the Financial Statements for the Year Ended 31 March 2021

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	286,476	286,476
Current assets	18,205	18,205
Current liabilities	<u>(10,937)</u>	<u>(10,937)</u>
Total net assets	<u>293,744</u>	<u>293,744</u>

	Unrestricted funds General £	Total funds at 31 March 2020 £
Tangible fixed assets	295,092	295,092
Current assets	71,354	71,354
Current liabilities	<u>(83,240)</u>	<u>(83,240)</u>
Total net assets	<u>283,206</u>	<u>283,206</u>

18 Related party transactions

Controlling party

The Charity is controlled by the Trustees.

Related party transactions

During the year the Charity recharged expenses to Rhossili Bunkhouse Limited, its subsidiary company amounting to £192, (2020 £5,482). The Charity also received rent of £1 (2020 £1) and a donation of £0 (2020 £9,546) during the year from Rhossili Bunkhouse Limited.

At 31 March 2021, included in debtors is an amount of £0 (2020 £9,714) due from Rhossili Bunkhouse Limited.

Included in other creditors is a loan of £10,000 (2020 £10,000) due to the Trustees, Mr S V Walmsley and Mrs S R Walmsley. The loan is interest free and there are no fixed repayment terms.

Donated services

Much of the work of the Charity is carried out voluntarily by its members. No adjustment has been made to the accounts for the estimated value of these services, as the Trustees do not consider that any financial cost has been borne by any third party.

**Rhossili Parish Hall
Known as
Rhossili Village Hall**

**Detailed Statement of Financial Activities
For the year ended 31 March 2021**

	2021		2020	
	£	£	£	£
INCOMING RESOURCES				
Donations and grants				
Donation - Rhossili Bunkhouse Limited	-		9,546	
Other donations	-		2	
Gower Society	-		3,000	
Government grants - Covid support	24,000		-	
Car Park	0	24,000	230	12,778
Activities for generating funds				
Events		-		1,178
Investment Income				
Rent - Rhossili Bunkhouse Limited	1		1	
Bank interest	1	2	24	25
Incoming resources from charitable activities				
Hall hire		-		3,119
Other income				
Solar FIT payments	2,583		1,884	
Recharge of expenses to Rhossili Bunkhouse Limited	192	2,775	5,482	7,366
Total incoming resources		26,777		24,466
RESOURCES EXPENDED				
Fundraising				
Events		0		471
Charitable costs				
Licences	230		162	
General maintenance	1,354		1,879	
Roof repair	-2,754		72,296	
Depreciation	9,234	8,064	9,735	84,072
Governance costs				
Independent examiner fee		455		450
Support Costs				
Insurance	2,926		2,838	
IT costs	808		637	
Utilities	1,487		5,305	
Legal and professional	1,139		3,485	
Cleaning and consumables	820		1,028	
Marketing	540	7,720	13,293	
Total resources expended		16,239		98,286
Net Surplus / (deficit) for the period		10,538		(73,820)