

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
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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
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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
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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').

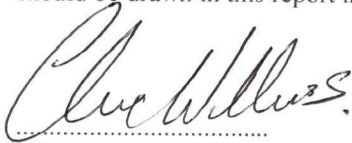
I report in respect of my examination of the Rhossili Parish Hall's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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		29,988	17,864	47,852
Expenditure on:				
Charitable activities		(29,939)	-	(29,939)
Total Expenditure		(29,939)	-	(29,939)
Net income		49	17,864	17,913
Gross transfers between funds		17,864	(17,864)	-
Net movement in funds		17,913	-	17,913
Reconciliation of funds				
Total funds brought forward		279,993	-	279,993
Total funds carried forward	16	297,906	-	297,906

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

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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.


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

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 15/6/23 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
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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.

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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.

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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>

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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>

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

6 Other income

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

7 Expenditure on charitable activities

	Unrestricted funds	Total	Total
	General	2023	2022
	£	£	£
Note			
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
	<u>29,939</u>	<u>29,939</u>	<u>24,887</u>

8 Net incoming/outgoing resources

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

	2023	2022
	£	£
Depreciation of fixed assets	<u>12,354</u>	<u>9,767</u>

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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	<u>7,767</u>	<u>2,815</u>	<u>1,772</u>	<u>12,354</u>
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:

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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	<u>7,135</u>	<u>5,125</u>

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>

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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	-	17,864	-	(17,864)	-
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>

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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
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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	<u>17,864</u>	36,470	<u>-</u>	4,911
Activities for generating funds				
Events		1098		62
Investment Income				
Rent - Rhossili Bunkhouse Limited	1		1	
Bank interest	<u>-</u>	1	<u>-</u>	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	<u>5,146</u>	7,923	<u>3,460</u>	5,587
Total incoming resources		<u>47,852</u>		<u>11,136</u>
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	<u>-</u>	29,487	<u>50</u>	24,830
Total resources expended		<u>29,939</u>		<u>24,887</u>
Net surplus/(deficit) for the period		<u>17,913</u>		<u>(13,751)</u>