

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
PILL SOCIAL CENTRE COMMUNITY ASSOCIATION**

**PILL SOCIAL CENTRE COMMUNITY ASSOCIATION**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

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**PILL SOCIAL CENTRE COMMUNITY ASSOCIATION**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

C A Sharp  
R Picton  
E Picton  
T Evans

**Principal Address**

Cellar Hill  
Milford Haven  
Pembrokeshire  
SA73 2QT

**Registered Charity Number**

1080880

**Independent Examiner**

Evens & Co Ltd  
Chartered Accountants  
Hamilton House  
Hamilton Terrace  
Milford Haven  
Pembrokeshire  
SA73 3JP

# **PILL SOCIAL CENTRE COMMUNITY ASSOCIATION**

## **REPORT OF THE TRUSTEES FOR YEAR ENDED 31 MARCH 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

To provide a community hall for the use of local people, charities and community groups in and around Milford Haven.

#### **Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

This year has been a steady year at the Pill Social Centre. We believe people are still reluctant to come to big functions, still concerned over the covid pandemic. All regular groups were back up and running in the hall and Monday night bingo was back nearly every week.

Local competition meant we lost some of our large wedding functions but gained several children's parties. As the large functions generate a lot of work for sometimes very little income, this did not prove too much of an issue.

We came up with a plan for building work for the year as there were several small projects that needed completions including new fences and walls around the back of the building.

Income remand steady and for a volunteer run community hall the finances were healthy by the end of the financial year.

The four trustees running the hall remained the same and our dedication was still strong.

Christmas Together, a function held on Christmas Day for those that would otherwise be alone, did go ahead in December 2022 and the numbers were greater than the previous year.

The new year was looking steady with bookings and we look forward to another year of keeping the hall open for the use of the community.

**PILL SOCIAL CENTRE COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES (*continued*)**

**YEAR ENDED 31 MARCH 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

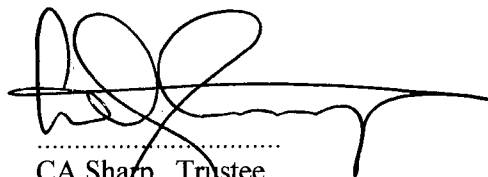
The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Committee of Management**

The names of the Committee of Management are shown on page 1.

We would like to thank all the volunteers and trustees for their hard work over the last year.

Approved by :

A handwritten signature in black ink, consisting of a large, stylized 'S' followed by a horizontal line and a small vertical stroke at the end.

CA Sharp, Trustee

Approved by the Trustees on 3<sup>rd</sup> October 2023

**PILL SOCIAL CENTRE COMMUNITY ASSOCIATION**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**FOR YEAR ENDED 31 MARCH 2023**

**Independent examiner's report to the trustees of Pill Social Centre Community Association**

I report to the charity trustees on my examination of the accounts of the Pill Social Centre Community Association (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

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


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

**Independent examiner's statement**

I have completed by examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



EVENS & CO LTD  
Chartered Accountants

Hamilton House  
Hamilton Terrace  
Milford Haven  
Pembrokeshire  
SA73 3JP

**PILL SOCIAL CENTRE COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		1,257	0
<b>Charitable activities</b>			
Provision of hall		13,064	8,626
Ticket Sales		0	1,090
Other trading activities	2	18,250	7,664
Interest		15	0
Other income		0	24,000
<b>Total</b>		<b>32,586</b>	<b>41,380</b>
<b>EXPENDITURE ON</b>			
Raising funds		17,579	5,856
<b>Charitable activities</b>			
Provision of hall		27,823	27,844
<b>Total</b>		<b>45,402</b>	<b>33,700</b>
<b>NET (EXPENDITURE)/INCOME</b>		<b>(12,816)</b>	<b>7,680</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>52,523</b>	<b>44,843</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>39,707</b>	<b>52,523</b>

**The notes form part of these financial statements.**

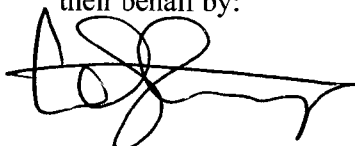
**PILL SOCIAL CENTRE COMMUNITY ASSOCIATION**

**BALANCE SHEET**

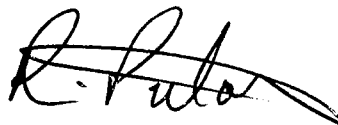
**31 MARCH 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	6	260	2,019
<b>CURRENT ASSETS</b>			
Stocks	7	3,817	4,613
Debtors	8	1,051	51
Bank & cash		35,189	46,410
		-----	-----
		40,057	51,074
<b>CREDITORS</b>			
Amounts falling due within one year	9	(610)	(570)
		-----	-----
<b>NET CURRENT ASSETS</b>		39,447	50,504
		-----	-----
<b>NET ASSETS</b>		39,707	52,523
		-----	-----
<b>FUNDS</b>	10		
Unrestricted funds		39,707	52,523
		-----	-----
<b>TOTAL FUNDS</b>		39,707	52,523
		-----	-----

These accounts were approved by the Board of Trustees on 3<sup>rd</sup> October, and were signed on their behalf by:



C.A Sharp  
Trustee



R. Picton  
Trustee



# **PILL SOCIAL CENTRE COMMUNITY ASSOCIATION**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 2012 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:-

Plant and Machinery	- 20% straight line basis
---------------------	---------------------------

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**PILL SOCIAL CENTRE COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**2. OTHER TRADING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bar income	18,250	7664
	-----	-----

**3. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deposit account interest	15	0
	-----	-----

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefit for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted Fund £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,257
<b>Charitable activities</b>	
Provision of hall	13,064
Ticket Sales	0
Other trading activities	18,250
Investment income	15
Other income	0
<b>Total</b>	----- 32,586 -----
<b>EXPENDITURE ON</b>	
Raising funds	15,579
<b>Charitable activities</b>	
Provision of hall	27,823
<b>Total</b>	----- 45,402 -----
<b>NET (EXPENDITURE)/INCOME</b>	(12,816)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	52,523
<b>TOTAL FUNDS CARRIED FORWARD</b>	----- 39,707 -----

**PILL SOCIAL CENTRE COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**6. TANGIBLE FIXED ASSETS**

	Plant and Machinery £
<b>COST</b>	
At 1 April 2022	23,730
Additions	0
	-----
At 31 March 2023	23,730
	-----
<b>DEPRECIATION</b>	
At 1 April 2022	21,711
Charge for year	1,759
	-----
At 31 March 2023	23,470
	-----
<b>NET BOOK VALUE</b>	
At 31 March 2023	260
	-----
At 31 March 2022	2,019
	-----

**7. STOCKS**

	2023 £	2022 £
Stocks	3,817	4,613
	-----	-----

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other debtors	1,051	51
	-----	-----
	1,051	51
	-----	-----

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other creditors	610	570
	-----	-----
	610	570
	-----	-----

**PILL SOCIAL CENTRE COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**10. MOVEMENT IN FUNDS**

	2022 £	Net movement in funds £	2023 £
<b>Unrestricted funds</b>			
General fund	52,523	(12,816)	39,707
	-----	-----	-----
<b>TOTAL FUNDS</b>	52,523	(12,816)	39,707
	-----	-----	-----

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

	Incoming Resources £	Resource expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	32,586	(45,402)	(12,816)
	-----	-----	-----
<b>TOTAL FUNDS</b>	32,586	(45,402)	(12,816)
	-----	-----	-----

**Comparatives for movement in funds**

	2022 £	Net movement in funds £	2022 £
<b>Unrestricted funds</b>			
General fund	44,843	7,680	52,523
	-----	-----	-----
<b>TOTAL FUNDS</b>	44,843	7,680	52,523
	-----	-----	-----

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

	Incoming Resources £	Resource expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	41,380	(33,700)	7,680
	-----	-----	-----
<b>TOTAL FUNDS</b>	41,380	(33,700)	7,680
	-----	-----	-----

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

# PILL SOCIAL CENTRE COMMUNITY ASSOCIATION

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,257	0
<b>Other trading activities</b>		
Bar income	18,250	7,664
<b>Investment income</b>		
Deposit account interest	15	0
<b>Charitable activities</b>		
Hire of hall and rooms	13,064	8,626
Tickets	0	1,090
	13,064	9,716
<b>Other income</b>		
Miscellaneous	0	24,000
<b>Total income</b>	32,586	41,380
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	17,579	5,856
	17,579	5,856
<b>Charitable activities</b>		
Rates and water	370	600
Insurance	2,730	2,595
Light and heat	9,122	7,526
Advertising	0	1,063
Licensing	0	0
Cleaning	1,677	1,389
Repairs and maintenance	5,690	3,105
Trustee bonuses	0	400
	19,589	16,678
<b>Support costs</b>		
<b>Management</b>		
Telephone	300	100
Postage and stationery	1,242	1,550
Sundries	33	479
Building repairs	4,290	3,721
Carried forward	5,865	5,850

**PILL SOCIAL CENTRE COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
<b>Management</b>		
Brought forward	5,865	5850
Depreciation of tangible and heritage assets	1,759	4746
	-----	-----
	7,624	10596
 <b>Governance costs</b>		
Independent examiners fee	610	570
	-----	-----
<b>Total resources expended</b>	45,402	33700
	-----	-----
 <b>Net income</b>	(12,816)	7680
	-----	-----