

REGISTERED CHARITY NUMBER: 1115767

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2016  
FOR  
JAMESTON COMMUNITY ASSOCIATION**

CHARITY COMMISSION  
FIRST CONTACT

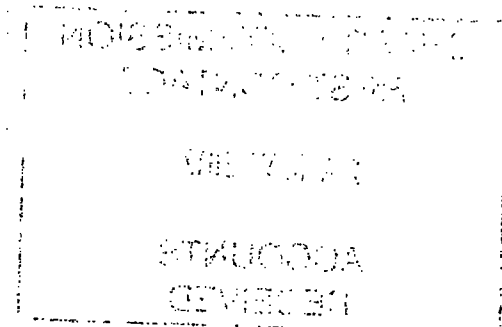
24 MAY 2017

ACCOUNTS  
RECEIVED

Bevan & Buckland  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

**JAMESTON COMMUNITY ASSOCIATION**  
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**FOR THE YEAR ENDED 31 DECEMBER 2016**

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# **JAMESTON COMMUNITY ASSOCIATION**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2016**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1115767

**Principal address**  
Jameston Community Hall  
Jameston  
Tenby  
Pembrokeshire  
SA70 8QE

**Trustees**  
R Hine  
Mrs S Williams  
Major F Thomas  
Ms J Anslow  
C Haynes  
J Sheppard  
N Hughes  
R Hughes  
Mrs N Morgan  
Mrs B Neal  
A Winfer  
L John  
W Staniland  
J Staniland  
A Webster

**Independent examiner**  
Bevan & Buckland  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

**Bankers**  
Natwest Bank plc  
PO Box 2  
Tudor Square  
Tenby  
Pembrokeshire  
SA70 7AL

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

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

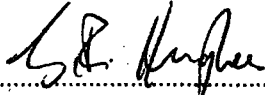
#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**JAMESTON COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2016**

Approved by order of the board of trustees on 10-4-17 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R Hughes', is written over a dotted line.

R Hughes - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JAMESTON COMMUNITY ASSOCIATION**

I report on the accounts for the year ended 31 December 2016 set out on pages five to ten.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's qualified statement**

The trustees have prepared receipts and payments accounts and the accounts show cash received in the year of £3,735 however no records have been kept to match the record of income received to the bankings made and cash balances were retained unbanked.

In connection with my examination, no other matter except that referred to in the above paragraph has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JAMESTON COMMUNITY ASSOCIATION

*Carlyne*

Caroline Wheeler  
ICAEW  
Bevan & Buckland  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

*for*

*Bevan & Buckland*

Date: *12 April 2017*

**JAMESTON COMMUNITY ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

	Notes	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		-	-	-	99
Activities for generating funds	2	5,431	-	5,431	5,503
Investment income	3	1	-	1	1
<b>Total incoming resources</b>		<b>5,432</b>	<b>-</b>	<b>5,432</b>	<b>5,603</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income		179	-	179	381
<b>Other resources expended</b>		<b>6,163</b>	<b>-</b>	<b>6,163</b>	<b>5,201</b>
<b>Total resources expended</b>		<b>6,342</b>	<b>-</b>	<b>6,342</b>	<b>5,582</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(910)</b>	<b>-</b>	<b>(910)</b>	<b>21</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>8,039</b>	<b>-</b>	<b>8,039</b>	<b>8,018</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>7,129</b>	<b>-</b>	<b>7,129</b>	<b>8,039</b>

The notes form part of these financial statements

# JAMESTON COMMUNITY ASSOCIATION

## BALANCE SHEET AT 31 DECEMBER 2016

	Notes	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	3,374	467,343	470,717	475,316
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		3,755	491	4,246	5,156
<b>CREDITORS</b>					
Amounts falling due within one year	6	-	(915)	(915)	(914)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>3,755</u>	<u>(424)</u>	<u>3,331</u>	<u>4,242</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,129	466,919	474,048	479,558
<b>CREDITORS</b>					
Amounts falling due after more than one year	7	-	(466,919)	(466,919)	(471,519)
<b>NET ASSETS</b>		<u>7,129</u>	<u>-</u>	<u>7,129</u>	<u>8,039</u>
<b>FUNDS</b>	8				
Unrestricted funds				7,129	8,039
<b>TOTAL FUNDS</b>				<u>7,129</u>	<u>8,039</u>

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

.....  
R Hughes -Trustee

.....  
R Hine -Trustee

The notes form part of these financial statements



# JAMESTON COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

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

Equipment, Fixtures & Fittings                      - Straight line over 4 years

#### 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.

### 2. ACTIVITIES FOR GENERATING FUNDS

	2016	2015
	£	£
Fundraising events	1,092	1,340
Hire of Community Hall	4,339	4,163
	<u>5,431</u>	<u>5,503</u>

### 3. INVESTMENT INCOME

	2016	2015
	£	£
Interest receivable	<u>1</u>	<u>1</u>

# JAMESTON COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2016

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2016 nor for the year ended 31 December 2015.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2016 nor for the year ended 31 December 2015.

### 5. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equipment, Fixtures & Fittings £	Totals £
<b>COST</b>				
At 1 January 2016 and 31 December 2016	51,014	418,875	27,300	497,189
<b>DEPRECIATION</b>				
At 1 January 2016	-	-	21,873	21,873
Charge for year	-	-	4,599	4,599
At 31 December 2016	-	-	26,472	26,472
<b>NET BOOK VALUE</b>				
At 31 December 2016	51,014	418,875	828	470,717
At 31 December 2015	51,014	418,875	5,427	475,316

Included in freehold property is £51,014 relating to funding from Welsh Assembly Government CFAP Fund.

Included in property improvements is £381,659 relating to funding from Welsh Assembly Government CFAP Fund, £2,000 relating to funding from Environment Wales Fund, £1,925 relating to funding from Co-operative Society Fund, £16,874 relating to funding from P.L.A.N.E.D Fund, £3,035 relating to funding from Welsh Church Act Fund, £10,393 relating to funding from Garfield Weston Foundation Fund and £4,000 relating to funding from Charles Hayward Foundation Fund.

Included in equipment, fixtures & fittings is £21,591 relating to funding from Welsh Assembly Government CFAP Fund, £2,082 relating to funding from Co-operative Society, £1,782 relating to funding from P.L.A.N.E.D Fund and £378 relating to funding from Bernard Sunley Charitable Foundation. The depreciation relating to equipment, fixtures & fittings is £4,694, the grant released against this is £4,694..

### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade creditors	915	914

### 7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2016 £	2015 £
Deferred Grants	466,919	471,519

# JAMESTON COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2016

### 7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - continued

Included in deferred grants are deferred grants as follows:-

Welsh Assembly Government CFAP Fund - £427,410

Co-operative Society Fund - £1,918

Environment Wales Fund - £2,000

P.L.A.N.E.D Fund - £16,874

Charles Hayward Foundation Fund - £4,000

Garfield Weston Foundation Fund - £10,000

Welsh Church Act Fund - £3,000

Bernard Sunley Charitable Foundation - £1,717

These are released against depreciation.

### 8. MOVEMENT IN FUNDS

	At 1.1.16 £	Net movement in funds £	At 31.12.16 £
<b>Unrestricted funds</b>			
General fund	7,401	(910)	6,491
Designated Fund	638	-	638
	<u>8,039</u>	<u>(910)</u>	<u>7,129</u>
<b>TOTAL FUNDS</b>	<u>8,039</u>	<u>(910)</u>	<u>7,129</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,432	(6,342)	(910)
	<u>5,432</u>	<u>(6,342)</u>	<u>(910)</u>
<b>TOTAL FUNDS</b>	<u>5,432</u>	<u>(6,342)</u>	<u>(910)</u>

Designated fund relates to St James Fair

# JAMESTON COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2016

### 9. CAPITAL GRANTS

The charity has received Funds (as listed below) relating to the Jameston Community Hall Project.

During the year the following movement has taken place:-

GRANT	2016 Funds Received	2016 Expenditure from Funds Received	B/F Funds Received	B/F Expenditure from Funds Received	2016 Outstanding included in Cash in Bank
Welsh Assembly Government CFAP Fund Co-operative Society Fund	-	-	£449,000	(£448,851)	£149
Environment Wales Fund	-	-	£4,000	(£4,000)	-
P.L.A.N.E.D	-	-	£2,000	(£2,000)	-
Charles Hayward Foundation Fund	-	-	£12,936	(£12,936)	-
Garfield Weston Foundation Fund	-	-	£4,000	(£4,000)	-
Welsh Church Act Fund	-	-	£10,000	(£10,000)	-
Bernard Sunley Charitable Foundation	-	-	£3,000	(£3,000)	-
	-	-	£2,000	(£1,658)	£342
<b>Total</b>	<b>-</b>	<b>-</b>	<b>£486,936</b>	<b>(£486,445)</b>	<b>£491</b>

Under the terms of the Welsh Assembly Government CFAP grant, the grant must only be used for the Jameston Community Hall Project which is to build an annexe to the existing hall, to provide a separate meeting room, toilets, kitchen facilities, disabled access and parking, also to purchase the freehold of the property from the Church.

The Project must comply with appropriate EU State Aid requirements and all relevant UK legislation, all relevant permission, consents and approvals are obtained and all relevant statutory procedures are complied with.

The Welsh Ministers reserve the right at any time to recover the Grant, in whole or in part, to the extent that it is not used for eligible purposes or if the Welsh Ministers consider that any other Terms and Conditions are not being fulfilled.

The Charles Hayward Foundation Fund was received for the purpose of constructing a new floor in the community hall, this was completed in 2013.

The Garfield Weston Foundation Fund was received as contribution towards Phase 2 Project costs, these were completed during 2013.

The Welsh Church Act Fund was received for purchasing kitchen equipment and other development costs, this was completed during 2013.

The Bernard Sunley Charitable Foundation was received as a contribution to Phase 2 costs. This was partly spent in 2013 and is expected to be complete in 2014.

### 10. VOLUNTEER HOURS

No adjustments have been made for volunteer hours.

**JAMESTON COMMUNITY ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

	2016 £	2015 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	-	99
<b>Activities for generating funds</b>		
Fundraising events	1,092	1,340
Hire of Community Hall	4,339	4,163
	<u>5,431</u>	<u>5,503</u>
<b>Investment income</b>		
Interest receivable	<u>1</u>	<u>1</u>
<b>Total incoming resources</b>	5,432	5,603
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Event costs	29	231
Lease of Access Lane	150	150
	<u>179</u>	<u>381</u>
<b>Support costs</b>		
<b>Management</b>		
Rates and water	178	218
Insurance	518	360
Light and heat	575	856
Telephone	479	477
Postage and stationery	306	199
Sundries	-	170
Hall maintenance	1,537	605
Motor Expenses	243	55
Cash Difference	2,327	2,261
	<u>6,163</u>	<u>5,201</u>
<b>Total resources expended</b>	6,342	5,582
<b>Net (expenditure)/Income</b>	<u>(910)</u>	<u>21</u>

This page does not form part of the statutory financial statements