

FRIENDS OF OYSTERMOUTH CASTLE

England & Wales · Charity number 1011377

Details

Status Registered

Legal form Other

Registered 1992-06-17

Register [View on the Charity Commission register](#)

Contact

Address 7 Libby Way
Mumbles
Swansea
SA3 4LB

Phone 0778120294

Email mwillhughes@gmail.com

Website <https://www.swansea.gov.uk/oystermouthcastle>

Activities

Objects: THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC BY ENCOURAGING AN APPRECIATION OF THE CASTLE, IN PARTICULAR BY PROMOTION SUPPORT ASSISTANCE AND IMPROVEMENT OF OYSTERMOUTH CASTLE.

Activities: Oystermouth Castle is a Scheduled Ancient Monument and Grade 1 Listed Building. Access and presentation is supervised by this charity which promotes the history and heritage of the site to visitors and provides a venue for many school, college and university students. The castle hosts Medieval Re-enactments and Living History Societies which recreate aspects of life during the Middle Ages.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

Geography

- City Of Swansea

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£142,727	£92,024	-	-
2024-12-31	£171,163	£137,793	-	-
2023-12-31	£83,117	£35,844	-	-
2022-12-31	£69,282	£63,119	-	-
2021-12-31	£16,612	£27,993	-	-

Trustees

Name	Role	Appointed
Christopher Gerald Oldfield		2023-12-08
Clive Beverley Hughes		2014-09-29
David Martin Wintle		2026-05-06
Gerald Charles Thomas		2025-09-08
John William Marvelley		2022-07-14
Marie Elizabeth Hughes		2014-09-29
Michael William Eames		2021-04-12
Paul Samuel Lewis		2022-01-31

FRIENDS OF OYSTERMOUTH CASTLE

England & Wales - Charity number 1011377

Accounts

**FRIENDS OF OYSTERMOUTH CASTLE
(THE FRIENDS)**



Registered Charity No 1011377

Financial Statements Year Ended 31st December 2025



Registered Charity number:

1011377

Registered address:

7 Libby Way
Mumbles
Swansea
SA3 4LB

Trustees:

Michael Eames	Chairman & Trustee
Marie Hughes	Secretary & Trustee
Gerallt Williams	Treasurer & Trustee
Paul Lewis	Trustee
Gerald Thomas	Trustee
Clive Hughes	Trustee
John Marvelley	Trustee
Christopher Oldfield	Trustee

Independent Examiner:

Bevan Buckland LLP
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA



Trustees Annual Report Year ended 31st December 2025

1. **Structure, Governance and Management**

The Friends is an unincorporated association registered with the Charity Commission. The management committee adopted its constitution in July 2012. The Friends members elect management committee members from its members at the Annual General Meeting or Extraordinary General Meeting.

2. **Licence to operate**

The City and Council of Swansea (the 'Council') own the freehold premises of Oystermouth Castle.

Under the terms of a Licence to Operate (the 'Licence') The Friends and authorised guests are permitted non-exclusive use by the Council to use Oystermouth Castle as a Heritage Visitor facility. The Licence provides that the Friends may retain any income arising from the use and operation of Oystermouth Castle, less an annually agreed contribution towards the cost of maintenance of Oystermouth Castle.

3. **Financial Review**

3.1 **Income & Expenditure**

See attached appendix 1 accounts as independently examined for the Friends of Oystermouth Castle by Bevan Buckland LLP, Chartered Accountants, tax and financial planners.

Our receipts for the year, excluding grant monies, amounted to £91,922 (2024 £71,206)

Our payments for the year, excluding grant monies spent, amounted to £41,219 (2024 £37,836)

Resulting in a net excess of receipts over payments of £50,703 (2024 £33,370)

The accounts have been prepared on receipts and payments basis in accordance with the Charities Act 2011.



4. Bank Account

The Friends have banked with NatWest since 2015. We currently have a current account and 4 interest bearing deposit accounts.

A portion of income is held in the current account to cover:

1. Essential Costs
2. Prior agreed events at the Castle which are arranged by the Council
3. Materials purchased for the Friends use
4. All functions which are the Friends responsibility e.g. AGMs, insurance, accountancy fees
5. The Friends contribution towards the Castle conservation
6. Other sundry items

5. Public Benefit Statement

The Friends objectives are to provide access and presentation at the Castle. The Friends promote the history and heritage of the site to visitors and provide a venue for local schools, colleges and universities. The Castle hosts medieval re-enactments and living history societies, which recreate all aspects of life during the Middle Ages.

We have managed to run guided tours three times a week in April, May, June, July, August and September, organise Easter bunny, Halloween and Christmas events and have 9 educational school tours. We have liaised with the schools to ensure their visits fit into the school's curriculum, they have workbooks which have been compiled by the Friends and vetted by the schools to assist with the tour.

6. How we fulfilled our Aims

The Friends set up a training programme for potential new tour guides to shadow our experienced guides and we are continuing this by making a more structured approach. The programme of guided tours last year provided us with useful positive feedback for the trustees. As a result, this coming year we will be providing one tour on a Wednesday, Thursday, Friday and a Sunday.

The trustees have reviewed their strategic aims and objectives to enhance the way we do business. To enable us to comply with legislation regarding young and vulnerable people a number of the friends have been DBS checked and a further 3 more have applied.



7. Special Events and Year Highlights

The past year has seen the trustees engaging with local Swansea Council representatives to with the aim to enhance the profile of the castle.

The volunteer numbers have increased slightly since reopening but we are always looking for volunteers to join and commit whatever they can to help keeping the castle opening and functioning effectively.

This year has seen the Friends of Oystermouth Castle recognised by King Charles and have been awarded the Kings Award for Volunteer Services (KAVS). This is a prestigious award recognising all the hard work that the Friends do to keep the castle operating for the benefit of the visitors and community alike.

During the past year the Friends formed separate teams for tour guides, events organisation and odd jobs, extended their connections with the Ostreme Theatre Players who gave magnificent support when called upon and continued our ties with Mumbles Community Council.

The Friends and Swansea Council are still engaged with Hiraeth Architecture to carry out the next stage of our feasibility study / planning application. The plans for the proposed facility are now being assessed by the Local Planning Authority (LPA) which is RIBA stage 4, the proposals as per last years report included a new reception area, educational area, shop, toilet facilities and exhibition area. These proposals have been helped by a grant of £148,020.00p from the UK shared prosperity fund as part of the UK government levelling up agenda. The Friends have contributed to this project by paying for an additional ecology report which has cost £2,535.67p. We have engaged Hiraeth Architects to work on our behalf with surveyors, CADW and Swansea council. When this stage is completed, we will move onto the build stage which is estimated to be in excess of £1.5 million, the castle will then be in a position looking forward to giving a better experience for visitors, improved working conditions for the Friends and we will be able to put on more events.

8. Future Plans

- Ensure the Castle is a safe and presentable building for the Friends and its visitors
- Tent savings can be used as match funding with proposed improvements
- Grant Applications will be required when planning application for proposed building work has been granted.
- Wales Culture Grant to be set against Hiraeth fees and future improvements
- More structured training and recruitment procedures to apply
- More signage
- Use of QR codes in signs and leaflets
- Introduce improvements in line with the grant money received
- Continue to raise funds to give a secure future for our work.
- Continue to work in partnership with others to fulfil our aims.
- Continue to engage with the local community to further and enhance the knowledge of the Castle's history and continuing story



- Promote the Castle as a community attraction that local people want to visit on a regular basis

9. Volunteer Help in 2025

The trustees have been overwhelmed by the help and support that the Friends have given to the Castle and wish to record their sincere thanks to all who have kept the Castle open and enjoyed by the public.

Looking forward we presently have 65 'friends of Oystermouth Castle' for this coming year and recently held a recruitment campaign which has drawn interest from potential new members.

The events team are always looking for help with the productions they put on at the castle, no special skill is required only plenty of enthusiasm.

10. 2026

Looking forward, let us hope that this year is a successful one, and we continue to make progress. With a number of big issues in the pipeline we can look forward with great optimism to make the castle one of the cornerstones for attracting visitors for the county and benefiting our local community.

Appendix 1

Michael Eames
Trustee
17th February 2026



CC16 Receipts and payments accounts

From	01/01/2025	To	31/12/2025
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
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A1 Receipts					
	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
Donations & legacies	1,785	-	-	1,785	1,934
Charitable activities	74,601	-	-	74,601	56,842
Other trading activities	12,554	-	-	12,554	10,472
Investments	2,982	-	-	2,982	1,958
Grants	50,805	-	-	50,805	99,957
Sub total (Gross income for AR)	142,727	-	-	142,727	171,163

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
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A2 Asset and investment sales, (see table).					
	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	142,727	-	-	142,727	171,163



	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A3 Payments					
Raising funds	19,839	-	-	19,839	17,824
Charitable activities	3,011	-	-	3,011	2,079
Castle maintenance	3,252	-	-	3,252	-
Admin expenses	6,697	-	-	6,697	14,986
Repairs and cleaning	545	-	-	545	1,175
Bank charges	853	-	-	853	720
Insurance	516	-	-	516	496
Sundry	353	-	-	353	556
Future Developments	56,958	-	-	56,958	99,957
Sub total	92,024	-	-	92,024	137,793

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	92,024	-	-	92,024	137,793
Net of receipts/(payments)	50,703	-	-	50,703	33,370
A5 Transfers between funds		-	-	-	-
A6 Cash funds last year end	221,400	-	-	221,400	188,030
Cash funds this year end	272,103	-	-	272,103	221,400



Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank account	1,860	-	-
	Bank account	115	-	-
	Bank account	42,484	-	-
	Bank account	77,146	-	-
	Bank account	150,433	-	-
	Cash	65	-	-
		Total cash funds (agree balances with receipts and payments account(s))	272,103	-
		OK Unrestricted funds to nearest £	OK Restricted funds to nearest £	OK Endowment funds to nearest £
B2 Other monetary assets	Details			
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Stock	Unrestricted	2,597	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	Independent examination fee	Unrestricted	858	-
			-	-
			-	-



Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of Approval

Signature

Print Name

Date of Approval



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent
examiner's report
on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Friends of Oystermouth Castle

On accounts for the
year ended

31st December 2025

Charity
no
(if any)

1011377

Set out on pages

1 – 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2025**.

**Responsibilities and
basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name:

**Relevant professional
qualification(s) or
body (if any):**

Address:

Bevan Buckland LLP
Ground Floor, Cardigan House Castle Court, Swansea Enterprise Park,
Llansamlet, Swansea SA7 9LA

FRIENDS OF OYSTERMOUTH CASTLE

England & Wales - Charity number 1011377

Accounts

**FRIENDS OF OYSTERMOUTH CASTLE
(THE FRIENDS)**



Registered Charity No 1011377

Financial Statements Year Ended 31st December 2024



Registered Charity number:

1011377

Registered address:

7 Libby Way
Mumbles
Swansea
SA3 4LB

Trustees:

Paul Lewis	Chair & Trustee
Marie Hughes	Secretary & Trustee
Gerallt Williams	Treasurer & Trustee
Sian O'Neil	Trustee
Clive Hughes	Trustee
Michael Eames	Trustee
John Marvelley	Trustee
Chris Oldfield	Trustee

Independent Examiner:

Bevan Buckland LLP
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA



Trustees Annual Report Year ended 31st December 2024

1. Structure, Governance and Management

The Friends is an unincorporated association registered with the Charity Commission. The management committee adopted its constitution in July 2012. The Friends members elect management committee members from its members at the Annual General Meeting or Extraordinary General Meeting.

2. Licence to operate

The City and Council of Swansea (the 'Council') own the freehold premises of Oystermouth Castle.

Under the terms of a Licence to Operate (the 'Licence') The Friends and authorised guests are permitted non-exclusive use by the Council to use Oystermouth Castle as a Heritage Visitor facility. The Licence provides that the Friends may retain any income arising from the use and operation of Oystermouth Castle, less an annually agreed contribution towards the cost of maintenance of Oystermouth Castle.

3. Financial Review

3.1 Income & Expenditure

See attached appendix 1 accounts as independently examined for the Friends of Oystermouth Castle by Bevan Buckland LLP, Chartered Accountants, tax and financial planners.

The income this year was slightly down on the year to £63,400.69 this was due to the castle not operating fully until May 2024 this was because a delay by the council in not ensuring safety measures were in place.

The total amount of unrestricted funds as of 2023 was £188,030. As of 2024 it is £221,400. There were no restricted funds in either year.

The accounts have been prepared on receipts and payments basis in accordance with the Charities Act 2011.



4. Bank Account

The Friends have banked with NatWest since 2015. We presently have three accounts, namely a current account, grant account and a savings account.

A portion of income is held in the current account to cover:

1. Essential Costs
2. Prior agreed events at the Castle which are arranged by the Council
3. Materials purchased for the Friends use
4. All functions which are the Friends responsibility e.g. AGMs, insurance, accountancy fees
5. The Friends contribution towards the Castle conservation
6. Other sundry items

5. Public Benefit Statement

The Friends objectives are to provide access and presentation at the Castle. The Friends promote the history and heritage of the site to visitors and provide a venue for local schools, colleges and universities. The Castle hosts medieval re-enactments and living history societies, which recreate all aspects of life during the Middle Ages.

We have managed to run guided tours three times a week in July, August and September, organise Easter bunny, Halloween and Christmas events and have 9 educational school tours. We have liaised with the schools to ensure their visits fit into the school's curriculum, they have workbooks which have been compiled by the Friends and vetted by the schools to assist with the tour. We are aiming to expand this further by working with Cynefin into a second term to put in place activities including a three-dimensional computer program so that the children can review or prepare their visit.

6. How we fulfilled our Aims

The Friends set up a training programme for potential new tour guides to shadow our experienced guides and we are continuing this by making a more structured approach. The programme of guided tours last year provided us with useful positive feedback for the trustees. As a result, this coming year we will be providing one tour on a Wednesday, Thursday, Friday and a Sunday.

The trustees have reviewed their strategic aims and objectives to enhance the way we do business. To enable us to comply with legislation regarding young and vulnerable people a number of the friends have been DBS checked.



7. Special Events and Year Highlights

The past year has seen the trustees engaging with local Swansea Council representatives to with the aim to enhance the profile of the castle.

The volunteer numbers have increased slightly since reopening, but we are always looking for volunteers to join and commit whatever they can to help keeping the castle opening and functioning effectively.

During the past year the Friends formed separate teams, for tour guides, events organisation, odd jobs and extended their connections with the Ostreme Theatre Players, who gave magnificent support when called upon.

The Friends and Swansea Council are still engaged with Hiraeth Architecture to carry out the next stage of our feasibility study. The proposals we are now looking to put in place include a new reception area, educational area, shop, toilet facilities, exhibition area etc. These proposals have been helped by a grant of £148,020.00p from the UK shared prosperity fund as part of the UK government levelling up agenda. The Friends have contributed to this project by paying for additional ecology and structural reports and pre-planning enquiries. Hiraeth on behalf of the Friends of Oystermouth castle are working with surveyors, CADW and Swansea council to submit planning application by 31st March 2025. When this stage is completed, we will move onto the build stage which is estimated to be in excess of £3 million, the castle will then be in a position looking forward to giving a better experience for visitors improved working conditions for the Friends and we will be able to put on more events.

8. Future Plans

- Ensure the Castle is a safe and presentable building for the Friends and its visitors
- Tent savings can be used as match funding with Feasibility Study improvements made
- Grant Applications will be required when Feasibility Study improvements made
- Wales Culture Grant to be set against Hiraeth fees and future improvements
- More structured training and recruitment procedures to apply
- More signage
- Use of QR codes in signs and leaflets
- Introduce improvements in line with the grant money received
- Continue to raise funds to give a secure future for our work.
- Continue to work in partnership with others to fulfil our aims.
- Continue to engage with the local community to further and enhance the knowledge of the Castle's history and continuing story
- Promote the Castle as a community attraction that local people want to visit on a regular basis
- Our overall assets in the bank accounts has now risen to £220698.73p It is our intention to use this money to match fund any grants we will obtain to improve the new reception etc when planning has been granted.



9. Volunteer Help in 2024

The trustees have been overwhelmed by the help and support that the Friends have given to the Castle and wish to record their sincere thanks to all who have kept the Castle open and enjoyed by the public.

Looking forward we presently have 50 potential 'friends of Oystermouth Castle' for this coming year and recently held a recruitment campaign which has drawn interest from potential new members.

The events team are always looking for help with the productions they put on at the castle, no special skill is required only plenty of enthusiasm.

10. 2025

Looking forward, let us hope that this year is a successful one, and we continue to make progress. With a number of big issues in the pipeline we can look forward with great optimism to make the castle one of the cornerstones for attracting visitors for the county and benefiting our local community.

Appendix 1

Paul Lewis
Chairman
19th March 2025



CC16 Receipts and payments accounts

From	01/01/2024	To	31/12/2024
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations & legacies	1,934	-	-	1,934	586
Charitable activities	56,842	-	-	56,842	72,015
Other trading activities	10,472	-	-	10,472	9,681
Investments	1,958	-	-	1,958	835
Grants	99,957	-	-	99,957	-
Sub total (Gross income for AR)	171,163	-	-	171,163	83,117

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	171,163	-	-	171,163	83,117



	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A3 Payments					
Raising funds	17,824	-	-	17,824	13,934
Charitable activities	2,079	-	-	2,079	10,062
Castle maintenance	-	-	-	-	5,030
Admin expenses	14,986	-	-	14,986	2,297
Repairs and cleaning	1,175	-	-	1,175	2,703
Bank charges	720	-	-	720	930
Insurance	496	-	-	496	491
Sundry	556	-	-	556	397
Future Developments	99,957	-	-	99,957	-
Sub total	137,793	-	-	137,793	35,844

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	137,793	-	-	137,793	35,844
Net of receipts/(payments)	33,370	-	-	33,370	47,273
A5 Transfers between funds		-	-	-	-
A6 Cash funds last year end	188,030	-	-	188,030	140,757
Cash funds this year end	221,400	-	-	221,400	188,030



Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank account	3,397	-	-
	Bank account	-	-	-
	Bank account	34,078	-	-
	Bank account	183,923	-	-
	Cash	2	-	-
	Total cash funds (agree balances with receipts and payments account(s))		221,400	-
		OK Unrestricted funds to nearest £	OK Restricted funds to nearest £	OK Endowment funds to nearest £
B2 Other monetary assets	Details			
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Stock	Unrestricted	1,870	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	Independent examination fee	Unrestricted	858	-
			-	-
			-	-



Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of Approval

Signature

Print Name

Date of Approval



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent
examiner's report
on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Friends of Oystermouth Castle

On accounts for the
year ended

31st December 2024

Charity
no
(if any)

1011377

Set out on pages

1 – 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2024**.

**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 2011 Act and in carrying out my examination, I have followed 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name:

Michael Jones

**Relevant professional
qualification(s) or
body (if any):**

ACCA

Address:

Bevan Buckland LLP

Ground Floor, Cardigan House Castle Court, Swansea Enterprise Park,

Llansamlet, Swansea SA7 9LA

FRIENDS OF OYSTERMOUTH CASTLE

England & Wales - Charity number 1011377

Accounts

Financial Statements for the year ended 31st December 2023

Income Statement

Income Statement
2023

Income Statement
2023

Friends of Oystermouth Castle (The Friends)

Registered Charity No 1011377

Financial Statements Year Ended 31st December 2023

Income Statement

Registered Charity number:

1011377

Registered address:

7 Libby Way

Mumbles

Swansea

SA3 4LB

Trustees:

Paul Lewis Chair & Trustee

Marie Hughes Secretary & Trustee

Gerallt Williams Treasurer & Trustee

George Lawrence Vice Chair & Trustee

Sian O'Neil Trustee

Clive Hughes Trustee

Michael Eames Trustee

John Malvesey Trustee

Chris Oldfield Trustee

Independent Examiner:

Bevan Buckland LLP

Ground Floor Cardigan House

Castle Court

Swansea Enterprise Park

Swansea

SA7 9LA

1. Structure, Governance and Management

The Friends is an unincorporated association registered with the Charity Commission.

The management committee adopted its constitution in July 2012. The Friends members elect management committee members from its members at the Annual General Meeting or Extraordinary General Meeting.

2. Licence to operate

The City and Council of Swansea (the 'Council') own the freehold premises of Oystermouth Castle.

Under the terms of a Licence to Operate (the 'Licence') The Friends and authorised guests are permitted non-exclusive use by the Council to use Oystermouth Castle as a Heritage Visitor facility. The Licence provides that the Friends may retain any income arising from the use and operation of Oystermouth Castle, less an annually agreed contribution towards the cost of maintenance of Oystermouth Castle.

3. Financial Review

3.1 Income & Expenditure

The Charity saw an increase in admission fees, from £64,009 to £72,015. This is in part largely due to the outreach to local schools to arrange trips to the castle.

There has been a significant decrease in the amount spent on castle maintenance within the year. Last year £36,769 was spent on castle maintenance and repairs, due to a large grant received in 2021 of £89,001. As of 31st December 2023, £42,647 of this unrestricted grant remains.

The total amount of unrestricted funds as of 2022 was £140,757. As of 2023 it is £188,030. There were no restricted funds in either year.

The accounts have been prepared on receipts and payments basis in accordance with the Charities Act 2011.

4. Bank Account

The Friends have banked with NatWest since 2015. We presently have four accounts.

A portion of income is held in the current account to cover:

1. Essential Costs
2. Prior agreed events at the Castle which are arranged by the Council
3. Materials purchased for the Friends use
4. All functions which are the Friends responsibility e.g. AGMs, insurance, accountancy fees
5. The Friends contribution towards the Castle conservation
6. Other sundry items

5. Public Benefit Statement

The Friends objects are to provide access and presentation at the Castle. The Friends promote the history and heritage of the site to visitors and provide a venue for local schools colleges and universities. The Castle hosts medieval re-enactments and living history societies, which recreate all aspects of life during the Middle Ages.

We have managed to run guided tours three times a week in July, August and September, organise Easter bunny, Halloween and Christmas events and have 9 educational school tours. We have liaised with the schools to ensure their visits fit into the schools curriculum, they have workbooks which have been compiled by the Friends and vetted by the schools to assist with the tour. We are aiming to expand this further by working with Cynefin to put in place other activities including a three dimensional computer program so that the children can review or prepare their visit.

6. How we fulfilled our Aims

The Friends set up a training programme for potential new tour guides to shadow our experienced guides and we are continuing this by making a more structured approach. The programme of guided tours last year provided us with useful positive feedback for the trustees. As a result this coming year we will be increasing the number of tours given at the castle to two tours AM & PM Wednesday and Friday with additional tours during school holidays on a Sunday.

The trustees have reviewed their strategic aims and objectives to enhance the way we do business. To enable us to comply with legislation regarding young and vulnerable people a number of the friends have been DBS checked and a further 3 more have applied.

7. Special Events and Year Highlights

The past year has seen the trustees engaging with local Swansea Council representatives to with the aim to enhance the profile of the castle.

The volunteer numbers have increased slightly since reopening but we are always looking for volunteers to join and commit whatever they can to help keeping the castle opening and functioning effectively.

During the past year the Friends formed separate teams, for tour guides, events organisation, odd jobs and extended their connections with the Ostreme Theatre Players, who gave magnificent support when called upon.

The Friends and Swansea Council are still engaged with Hiraeth Architecture to carry out the next stage of our feasibility study. The proposals we are now looking to put in place include a new reception area, educational area, shop, toilet facilities, exhibition area etc. These proposals have been helped by a grant of £148020.00p from the UK shared prosperity fund as part of the UK government levelling up agenda. Hiraeth on behalf of the friends of Oystermouth castle are working with surveyors, CADW and Swansea council to submit planning application by the end of 2024. When this stage is completed, we will move onto the build stage which is estimated to be in excess of £3 million, the castle will then be in a position looking forward to giving a better experience for visitors to the castle as well as putting on more events.

8. Future Plans

- Ensure the Castle is a safe and presentable building for the Friends and its visitors
- Tent savings can be used as match funding with Feasibility Study improvements made
- Grant Applications will be required when Feasibility Study improvements made
- Wales Culture Grant to be set against Hiraeth fees and future improvements
- More structured training and recruitment procedures to apply

-
- Increased entrance fees to be raised in line with Council recommendations
 - More signage
 - Use of QR codes in signs and leaflets
 - Introduce improvements in line with the grant money received
 - Continue to raise funds to give a secure future for our work.
 - Continue to work in partnership with others to fulfil our aims.
 - Continue to engage with the local community to further and enhance the knowledge of the Castle's history and continuing story
 - Promote the Castle as a community attraction that local people want to visit on a regular basis

9. Volunteer Help in 2023

- The trustees have been overwhelmed by the help and support that the Friends have given to the Castle and wish to record their sincere thanks to all who have kept the Castle open and enjoyed by the public.

Looking forward we presently have 50 potential 'friends of Oystermouth Castle' for this coming year.

The events team are always looking for help with the productions they put on at the castle, no special skill are required only plenty of enthusiasm.

10. 2024

- Looking forward, let us hope that this year is a successful one, and we continue to make progress. With a number of big issues in the pipeline we can look forward with great optimism to make the castle one of the cornerstones for attracting visitors for the county and benefiting our local community.

11. Dave Stevens

- Finally, I must mention that our Past Treasurer Dave Stevens who has stepped down from duties as a trustee and friend after giving in excess of 30 years volunteering at the castle. I would like to thank Dave for all his past work as Treasurer and the excellent support he has given as a trustee and help given to other 'Friends'.

Paul Lewis
Vice Chairman
27th February 2024

CC16 Receipts and payments accounts

From	01/01/2023	To	31/12/2023
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations & legacies	586	-	-	586	2,000
Charitable activities	72,015	-	-	72,015	64,009
Other trading activities	9,681	-	-	9,681	4,141
Investments	835	-	-	835	154
Sub total (Gross income for AR)	83,117			83,117	70,304
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total					
Total receipts	83,117			83,117	70,304
A3 Payments					
Raising funds	13,934	-	-	13,934	15,540
Charitable activities	10,062	-	-	10,062	9,247
Castle maintenance	5,030			5,030	36,769
Admin expenses	2,297	-	-	2,297	-
Repairs and cleaning	2,703	-	-	2,703	-
Bank charges	930	-	-	930	-
Insurance	491	-	-	491	-
Sundry	397	-	-	397	-
Sub total	35,844			35,844	61,556

A4 Asset and investment purchases (see table)					
Sub total					
Total payments	35,844	-	-	35,844	61,556
Net of receipts/(payments)	47,273	-	-	47,273	8,748
A5 Transfers between funds					
A6 Cash funds last year end	140,757			140,757	132,009
Cash funds this year end	188,030	-	-	188,030	140,757

Section B Statement of assets and liabilities at the end of the period

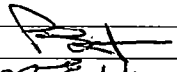
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank account	106,573	-	
	Bank account	14,814		
	Bank account	23,507		
	Bank account	43,091		
	Cash	45		
	Total cash funds		188,030	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details			
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Stock	Unrestricted	1,204	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Independent examination fee	Unrestricted	650	
			-	
			-	
			-	
			-	

Prior year adjustment

Included within creditors in 2022 year-end accounts was a restricted amount of £57,677 relating to deferred income. However, after investigation in the year, this did not comply with the Charity SORP and should have been treated as income when received. Further to this, during 2021 the funder confirmed these amounts could be spent with no restrictions. This has been retrospectively amended within the 2022 figures above.

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
 PAUL LEWIS	PAUL LEWIS MARIE HUGHES	6.5.24 6/3/24

Friends of Oystermouth Castle

1011377



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Friends of Oystermouth Castle

**On accounts for the
year ended**

31st December 2023

**Charity
no (if
any)**

1011377

Set out on pages

1 - 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2023**.

**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 2011 Act and in carrying out my examination, I have followed 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Michael Jones

Date:

11/3/24

Name:

Michael Jones

**Relevant professional
qualification(s) or
body (if any):**

ACCA

Address:

Bevan Buckland LLP
Ground Floor, Cardigan House Castle Court, Swansea Enterprise Park,
Llansamlet, Swansea SA7 9LA

FRIENDS OF OYSTERMOUTH CASTLE

England & Wales - Charity number 1011377

Accounts

Friends of Oystermouth Castle (The Friends)

Registered charity No 1011377

Trustees Annual Report Year ended 31 December 2022.

Trustees:

George Lawrence Chair & Trustee
Marie Hughes Secretary & Trustee
David Stevens Treasurer & Trustee
Paul Lewis Vice Chair & Trustee
Clive Hughes Trustee
Michael Eames Trustee
John Marvelley Trustee
James Harris Trustee

1. Structure, Governance and Management

The Friends is an unincorporated association registered with the Charity Commission.

The management committee adopted its constitution in July 2012. The Friends members elect management committee members from its members at the Annual General Meeting or Extraordinary General Meeting.

2. Licence to operate

The City and Council of Swansea (the 'Council') own the freehold premises of Oystermouth Castle.

Under the terms of a Licence to Operate (the 'Licence') The Friends and authorised guests are permitted non-exclusive use by the Council to use Oystermouth Castle as a Heritage Visitor facility. The Licence provides that the Friends may retain any income arising from the use and operation of Oystermouth Castle, less an annually agreed contribution towards the cost of maintenance of Oystermouth Castle, currently based on half the salary of the Oystermouth Castle Development Co-ordinator. The Friends have

updated the Licence and waiting for the council's approval.

3. Financial Review

3.1 Income & Expenditure

See attached appendix 1 accounts as prepared for the Friends of Oystermouth Castle by John Eckersley Community Accountant Swansea Council for Voluntary Service

4. Bank Account

The Friends have banked with NatWest since 2015. We have three accounts. One for our main business, one for the shop and a savings account for the tent replacement fund and the unpaid grant money.

A portion of income is held in the current account to cover:

1. Essential Costs (see 3.2. Financial Review)
2. Prior agreed events at the Castle which are arranged by the Council
3. Materials purchased for the Friends use
4. All functions which are the Friends responsibility e.g. AGMs, insurance, accountancy fees
5. A portion of the Castle Development Co-ordinator's salary
6. The Friends contribution towards the Castle conservation
7. Other sundry items

5. Public Benefit Statement

The Friends objects are to provide access and presentation at the Castle. The Friends promote the history and heritage of the site to visitors and provide a venue for local schools colleges and universities. The Castle hosts medieval re-enactments and living history societies, which recreate all aspects of life during the Middle Ages.

We have managed to run guided tours three times a week in July,

August and September, organise Halloween and Christmas events and have a few educational school tours.

6. How we fulfilled our Aims

The Friends set up a training programme for potential new tour guides to shadow our experienced guides and we are continuing this by making a more structured approach. The programme of guided tours last year provided us with useful positive feedback for the trustees. As a result this coming year we will be increasing the number of tours given at the castle to two tours AM & PM Wednesday and Friday with additional tours during school holidays on a Sunday.

The trustees have put in place a new claims policy to make it more open and transparent. They have also introduced a new herb garden from which visitors can have a sample bag of the herbs. To enable us to comply with legislation regarding young and vulnerable people 6 of the friends have been DBS checked.

To assist with delivering an improved service to the 'Friends' and the visiting public and also to help the secretary, we are looking to employ a temporary member of staff in this coming year. This will be an ongoing employment for the season whilst the castle is open.

7. Special Events and Year Highlights

The past year has seen the trustees engaging with local dignitaries such as the leader of Swansea Council Rob Stewart and other members of his cabinet to raise the profile of the castle, the meeting was a success and we look forward to working with Rob and his team this coming year.

The volunteer numbers have increased slightly since reopening but we are always looking for volunteers to join and commit whatever they can to help keeping the castle opening and functioning effectively.

During the past year the Friends formed separate teams, for tour guides, events organisation, odd jobs and extended their connections with the Ostreme Theatre Players, who gave magnificent support when called upon.

The Friends and Swansea Council are still engaged with Hiraeth Architecture to carry out a feasibility study to look at replacing the Friends' tent and the feasibility for redesign/configure of the current visitor accommodation. There have been number of meetings which progress has been made to the extent of getting to the initial pre application enquiry. If the proposals are accepted we can look forward to the reception and shop etc moving from the chapel block to a position just inside the gatehouse on the right hand side.

The Friends held two social events through the past year which went very well, they also ran a 'fact finding' trip to Hay on Wye castle where an informed tour as well as an opportunity to discuss the management of their castle. It is proposed to hold a number of similar events this coming year 2023.

8. Future Plans

- Ensure the Castle is a safe and presentable building for the Friends and its visitors
- Gift Aid to be set up
- Tent savings can be used as match funding with Feasibility Study improvements made
- Grant Applications will be required when Feasibility Study improvements made
- Wales Culture Grant to be set against Hiraeth fees and future improvements
- More structured training and recruitment procedures to apply
- Increased entrance fees to be raised in line with Council recommendations
- How to enhance wireless signal being looked into
- More signage
- Use of QR codes in signs and leaflets
- Introduce improvements in line with the grant money received
- Continue to raise funds to give a secure future for our work.
- Continue to work in partnership with others to fulfil our aims.

- Continue to engage with the local community to further and enhance the knowledge of the Castle's history and continuing story
- Promote the Castle as a community attraction that local people want to visit on a regular basis

9. Volunteer Help in 2023

- The trustees have been overwhelmed by the help and support that the Friends have given to the Castle since we reopened fully after the pandemic and wish to record their sincere thanks to all who have kept the Castle open and enjoyed by the public. Looking forward we presently have 28 potential 'Friends of Oystermouth Castle' for this coming year and have received an encouraging response to our 2023 recruitment process. The events team are always looking for help with the productions they put on at the castle, no special skills are required only plenty of enthusiasm, this coming year if we want to progress on the excellent work of the events team we will be looking for further help from our friends, the help can be anything you want all is gratefully accepted.

9. Paul Griffin

- Finally I must mention that our Past Chairman Paul Griffin has stepped down from duties as a trustee and friend after giving in excess of 10 years volunteering at the castle. I would like to thank Paul for all his past work as Chairman and the excellent support he has given as a trustee and help given to other 'Friends'.

10. 2023

- Looking forward, let us hope that this year 2023 is a successful one, and we continue to make progress since reopening fully. With a number of big issues in the pipeline we can look forward with great optimism to make the castle one of the cornerstones for attracting visitors for the county and benefiting our local community.

Appendix 1



Friends of Oystermouth Castle Accounts 2022.pdf

Paul Lewis
Vice Chairman
5 March January 2023



Friends of Oystermouth Castle			Charity No (if any)	1011377
Annual accounts for the period				
Period start date	01/01/22	To	Period end date	31/12/22

Section A Statement of financial activities Section A

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	2,000	36,669	-	38,669	10,629
Charitable activities	S02	62,988	-	-	62,988	715
Other trading activities	S03	4,141	-	-	4,141	5,266
Investments	S04	154	-	-	154	3
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	69,283	36,669	-	105,952	16,613
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	17,053	-	-	17,053	44
Charitable activities	S09	9,246	36,669	-	45,916	27,849
Separate material item of expense	S10	-	-	-	-	-
Other	S11	150	-	-	150	100
Total	S12	26,450	36,669	-	63,119	27,994
Net income/(expenditure) before investment gains/(losses)	S13	42,833	-	-	42,833	-11,381
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	42,833	-	-	42,833	-11,381
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	42,833	-	-	42,833	-11,381
Reconciliation of funds:						
Total funds brought forward	S21	44,870	-	-	44,870	56,251
Total funds carried forward	S22	87,703	-	-	87,703	44,870

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	632	-	-	632	2,145
Debtors	(Note 19)	B07	4,204	-	-	4,204	5,162
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	83,017	57,677	-	140,694	132,009
Total current assets		B10	87,853	57,677	-	145,530	139,316
Creditors: amounts falling due within one year	(Note 20)	B11	150	57,677	-	57,827	94,446
Net current assets/(liabilities)		B12	87,703	-	-	87,703	44,870
Total assets less current liabilities		B13	87,703	-	-	87,703	44,870
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	87,703	-	-	87,703	44,870
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	87,703	-	-	87,703	44,870
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	87,703	-	-	87,703	44,870

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts 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 accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes* No* * -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes* No* * -Tick as appropriate

Please disclose:

(i) the nature of any changes;	N/A
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	N/A
(iii) where practicable, the effect of the change in one or more future periods.	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* No* * -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	N/A
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	N/A
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	N/A

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

N/A

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		N/A
Fund balance as restated	_____	

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	N/A
Previous period net income/(expenditure) as restated	_____

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Memberships subscriptions which gives a member the right to buy services or other	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

		✓
--	--	---

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
		✓

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
		✓

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
		✓

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
		✓

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
		✓

Deferred income

No material item of deferred income has been included in the accounts.

Yes	No	N/a
	✓	

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓		

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓		

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

Yes	No	N/a
		✓

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Fixed asset investments in quoted shares, traded bonds and similar investments are valued at

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
✓		

Yes	No	N/a
-----	----	-----

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

		✓
--	--	---

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
		✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

N/A

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts etc	2,000	-	-	2,000	403
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	36,669	-	36,669	10,226
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		2,000	36,669	-	38,669	10,629
Charitable activities:	Entrance Fees	53,594	-	-	53,594	-
	Shop Sales	8,986	-	-	8,986	247
	Overseas Visitors	-	-	-	-	-
	School Visits	408	-	-	408	468
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		62,988	-	-	62,988	715
Other trading activities:	Events	4,141	-	-	4,141	1,380
	Tours & Craft	-	-	-	-	3,886
	Tea/Coffee at Halloween event	-	-	-	-	-
	Other	-	-	-	-	-
	Total		4,141	-	-	4,141
Income from investments:	Interest income	154	-	-	154	3
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total		154	-	-	154
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total		-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total		-	-	-	-
TOTAL INCOME		69,283	36,669	-	105,952	16,613

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	VSEF Local grant (Covid PPE Equipment)	-	300
Government grant 2	Welsh Government (Castle Conservation/Devt)	36,669	4,655
Government grant 3	ICF Covid capital equipment	-	5,271
Other		-	-
	Total	36,669	10,226

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 6

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-
Staging fundraising events	6,789	-	-	6,789	44
Fundraising agents	-	-	-	-	-
Operating charity shops	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
Advertising, marketing, direct mail and publicity	10,264	-	-	10,264	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	17,053	-	-	17,053	44
Expenditure on charitable activities					
Events & Performances	-	-	-	-	-
Refreshments	-	-	-	-	-
Equipment (general)	-	-	-	-	-
General Office incl. Printing & Stationery	179	-	-	179	212
Signage for Castle	-	-	-	-	434
Insurance	436	-	-	436	337
Bank Charges	1,628	-	-	1,628	550
Covid Capital Equipment & PPE	-	-	-	-	5,736
AGM / Meetings	113	-	-	113	-
Cleaning	166	-	-	166	-
Glass bridge inspection	-	-	-	-	900
Christmas Crusaders	-	-	-	-	350
Miscellaneous	70	-	-	70	100
Castle Marketing	-	-	-	-	3,233
Christmas Celebration to thank Volunteers	-	-	-	-	860

Castle Maintenance/Co-ord Salary Contrib.	397	36,669	-	37,066	14,000
General Maintenance	-	-	-	-	56
Volunteer Expenses & Travel	1,661	-	-	1,661	750
Donations Made	-	-	-	-	60
Shop Stock	4,596	-	-	4,596	271
Total expenditure on charitable activities	9,246	36,669	-	45,916	27,849

Separate material item of expense

	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-

Other

Accounts preparation & Indep. Exam.	150	-	-	150	100
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	150	-	-	150	100

TOTAL EXPENDITURE

26,450	36,669	-	63,119	27,994
--------	--------	---	--------	--------

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
150	100
0	0
0	0
0	0

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
-	-
-	-
-	-
-	-
-	-
-	-

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

--

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

--

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

--

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1			£	£
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						
At beginning of the year	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
At end of the year	-	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction*

Note 16 Heritage assets*Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

--

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

--

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	2,145	-	-	-
<i>Added in period</i>	-	3,083	-	-	-
<i>Expensed in period</i>	-	-4,596	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	632	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	632	-	-	-
Total previous year	-	2,145	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

-

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
4,141	5,162
63	-
4,204	5,162

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	57,827	94,446	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	57,827	94,446	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

A large grant of £89,001 for Castle conservation and development from Welsh Government was also deferred in 2020. £4,654.84 of this was spent in 2021, and so this amount of income was released into the 2021 accounts to fund/offset the relevant expenditure. A similar release of £36,669.39 of the remaining income held occurred in 2022 to offset grant spent. In 2021 £10k grants Covid Circuit BR were received but not spent and so these have also been put into deferred income. Thus deferred income at year end 31/12/22 was £57,677 comprised: £47,676.77 WG Conservation grant remaining + £10k Covid Circuit BR. (The final element making the £57,827 above is £150 accrual for the Independent Examination y/e 31/12/22.)

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	94,346	94,622
Amounts added in current period	-	10,000
Amounts released to income from previous periods	-36,669	-10,276
Balance at the end of the reporting period	57,677	94,346

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

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21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

N/A

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

N/A

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
140,694	132,009
-	-
140,694	132,009

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

No current credit risk, due to the fact that the majority of income comes from entrance fees and shop sales which are received at point of sale. No liquidity current risk, as there is more than enough money in the bank to cover obligations both accrued and ongoing. No market risk, as the organisation has no investments other than cash at the bank in a standard account.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A. There has been no change which is attributable to credit risk.

Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

--

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

--

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE – expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Main Fund	UR	Organisation Objectives (no restriction)	44,870	69,283	-26,450	-	-	87,703
WG (Conservation/Devt)	R	Grant for Castle Conservation/Devt (part)	-	36,669	-36,669	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			44,870	105,952	-63,119	-	-	87,703

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE – expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Main Fund	UR	Organisation Objectives (no restriction)	56,251	6,387	-17,768		-	44,870
VSEF Local (Covid PPE equip)	R	Grant for Covid PPE equipment	-	300	-300	-	-	-
ICF Covid Capital Equipment	R	Grant for Covid capital equipment	-	5,271	-5,271	-	-	-
WG (Conservation/Dev't)	R	Grant for Castle Conservation/Dev't (part)	-	4,655	-4,655	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	56,251	16,613	-27,994	-	-	44,870

Note 27

Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
Tent Replacement Fund	The organisation uses a tent for various display and educational purposes. However, a replacement will be needed at some point.	£21,000.00

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
£	£		£	£		

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		244
Subsistence		
Accommodation		
Other (please specify): PPSA		144
Events: Halloween etc	286	44
Stock	63	
Stationery / Postage / Refreshments	167	
Mobile phone calls & key cutting		
Volunteer costs incl. Mileage	209	
Cleaning & Room Hire	160	
Repair, Maintenance & Replacement of small equipment items	65	21
Events (incl AGM)	142	
TOTAL	1,092	454

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

3

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

N/A

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Friends of Oystermouth Castle

On accounts for the year
ended

31/12/22

Charity no
(if any)

1011377

Set out on pages

(Set out on the 41 pages after the third page of this IER.)

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent
examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's
statement

In connection with my examination, no matter has come to my attention 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Signed: *J-P Eckersley*

Date: 06/03/23

Name: John Eckersley

Relevant professional
qualification(s) or body
(if any):

Address:	C/o SCVS, 7 Walter Rd, Swansea, SA1 5NF.

Section B**Disclosure**

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.

N/A