

# MAEN ALAW CYFYNGEDIG

England & Wales · Charity number 1053807

## Details

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Other names	MAEN ALAW
Status	Registered
Legal form	Charitable company
Company number	<a href="#">03156578</a>
Registered	1996-03-14
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Maen Alaw Bangor Road Penmaenmawr LL34 6LE
Phone	01492622335
Email	<a href="mailto:maenalaw@hotmail.com">maenalaw@hotmail.com</a>

## Activities

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**Objects:** TO PROVIDE FOR THE BENEFITS OF THE INHABITANTS OF PENMAENMAWR, WITHOUT DISTINCTION OF SEX, OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND THE LOCAL INHABITANTS IN THE FOLLOWING WAYS: 1. TO ADVANCE EDUCATION 2. TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE OR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THOSE PERSONS WHO BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABLEMENT ARE IN NEED OF SUCH FACILITIES AND 3. THE PRESERVATION AND PROTECTION OF GOOD HEALTH.

**Activities:** To promote, maintain, improve and advance education, by facilitating and encouraging public appreciation of and participation in the arts; To provide facilities in the interests of social welfare, recreation and leisure time occupations of those persons who by reason of their youth, age infirmity or disablement are in need of such facilities; To promote the preservation of good health.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Disability, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** PENMAENMAWR
- Throughout Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£17,579	£24,051	-	-
2024-07-31	£32,924	£22,811	-	-
2023-07-31	£14,796	£23,486	-	-
2022-07-31	£22,591	£16,516	-	-
2021-07-31	£29,543	£31,150	-	-

## Trustees

Name	Role	Appointed
Dr ANNE ELLIS		
Geoffrey Oatway		2022-11-01
Maud Bathers		2020-06-26

**MAEN ALAW CYFYNGEDIG**

England & Wales - Charity number 1053807

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# Accounts

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CYLCH MEITHRIN BAE PENRHYN  
TRUSTEE REPORT-CHARITY COMMISSION  
REGISTRATION NUMBER 1055831

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YEAR ENDED 31 MARCH 2024

We continue to provide sessional care for pre-school children between the ages of 2 and 4 years old. Our sessions are Monday - Friday 9-12 in the morning and 1-3 in the afternoon.

We offer childcare and education through the medium of Welsh. In 23/24 we had an average of 16 children in the morning and 10 in the afternoon.

We have continued to offer high standards and work closely with other agencies. We attended several training courses throughout the year which we have been able to implement in our daily sessions. We have sustained a good reputation and we are always a busy Cylch.

FINANCIAL POSITION

2023/2024 proved to be a good year financially. The 30 hour childcare Wales Offer is+ working well and we continue to run and function efficiently. Fundraising activities will continue as usual and we will look to explore various grants available to us. Our fees and our outgoings are constantly under review.

10 September 2024

## CYLCH MEITHRIN BAE PENRHYN

### INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	£	£
<b>INCOME</b>		
Fees		22403
Grants		35155
Donations		500
Fundraising		486
<b>TOTAL INCOME</b>		<u>£58,544</u>
<b>EXPENDITURE</b>		
Salaries including Pension contributions	55661	
Salary costs	<u>173</u>	55834
Accountancy Fees		125
Materials & Resources		1347
Mobile Phone		53
Repairs		177
Building Work		870
Cleaning		49
Heating & Lighting		1451
Printing & Stationery		25
DBS Check		48
Subscription		80
Insurance		125
<b>TOTAL EXPENDITURE</b>		<u>£60,184</u>
<b>EXCESS OF EXPENDITURE OVER INCOME</b>		<u>£(1,640)</u>
<b>CAPITAL ACCOUNT</b>		
Balance brought forward		19,541
<b>LESS:</b> Excess of Expenditure over Income		<u>(1,640)</u>
		<u>£17,901</u>
<b>REPRESENTED BY</b>		
Current Bank account		17898
Reserve Bank account		3
		<u>£17,901</u>

#### Report of the Independent Examiner

I have examined the Accounts of Cylch Meithrin Bae Penrhyn for the year ended 31 March 2024 and found them to be in accordance with the books, records, documents and explanations received.

.....

P C Dingley  
10/05/2024

**CYLCH MEITHRIN BAE PENRHYN**  
**Year Ended 31st March 2024**

**Report of the Independent Examiner**

I have examined the Accounts of Cylch Meithrin Bae Penrhyn for the year ended 31 March 2024 and found them to be in accordance with the books, records, documents and explanations received.

.....

P C Dingley  
10/05/2024

**MAEN ALAW CYFYNGEDIG**

England & Wales - Charity number 1053807

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# Accounts

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**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## **Trustees' Annual Report for the year**

**From 1 August 2020 to 31 July 2021**

**Charity name: Maen Alaw Cyfyngedig**

**Charity registration number: 1053807**

### **Objectives and Activities**

The Charity's objects are to provide for the benefit of the inhabitants of Penmaenmawr and district without distinction of sex, race, colour, disability, language, age or financial status, or of political, religious or other opinions by effecting the following

To promote, maintain, improve and advance education, particularly by facilitating and encouraging public appreciation of, and participation in, the arts by the provision of a multi arts social centre in Penmaenmawr;

To provide facilities in the interests of social welfare, recreation and leisure time occupations with the Object of improving the conditions of their youth, age, infirmity or disablement are in need of such facilities.

### **Structure, Governance and Management**

The governing document is the Articles of Association.

The charity is constituted as a company limited by guarantee.

### **Events**

We were disappointed by the continued enforced closure due to Covid but were able to take the opportunity to upgrade the internal infrastructure of the premises.

We opened immediately the regulations allowed us to and it was gratifying to receive the appreciation of our community - so glad to be able to socialise creatively once again. The new Tots group was especially welcomed.

We were pleased to welcome our old friends - Crazy Catz Dance Academy, Happy Eaters, Silver Swans, Ukulele as well as new groups - the Dwygyfylchi Arts Society. Tots and Marian Bryfdir Voice Coach.

## **Financial review**

### **Policy on Reserves**

It is the policy of the Trustees to hold sufficient liquid funds to ensure a stable operation of the ongoing activities of the Charity and, subject thereto, to apply the funds to its objects.

The Trustees are selected by election.

### **Reference and Administrative details**

<b>Registered charity number</b>	1053807
<b>Registered Company number</b>	31565878
<b>Charity's principal address</b>	Yr Hen Co-Op Ffordd Bangor Penmaenmawr LL34 6LE

### **Trustees**

The appointment of Trustees is governed by the Articles of Association of the company.

The Trustees are authorised to appoint new Trustees either to fill a vacancy or as an additional Trustee provided that the appointment does not cause the number of Trustees to exceed any number fixed by or in accordance with the articles as the maximum of Trustees.

Trustees, who are also directors, holding office in the year to 31 July 2021 and/or in the period thereafter to the date of this report are:-

Anne Ellis,  
Tyddyn-Ap-Ifan, Penmaenmawr LL34 6ER

Robert Jason Edwards,  
Cartref, Conwy Road, Penmaenmawr LL34 6BD

Carys Jones,  
Cri'r Wylan, Conwy Old Road, Penmaenmawr LL34 6SF

Maud Bathers  
Crofton, Conwy Old Road, Penmaenmawr

**Names and addresses of advisers**

**Solicitors** Carter Vincent & Co.  
Llys Helig, Penmaenmawr, LL34 6AW

**Bankers** NatWest Bank Plc  
Castle Street, Conwy, LL32 8AS

**Management Committee**

Senior Executive:- Anne Ellis  
Other Trustees and  
volunteers  
Ken Stevens, Councillor  
Ron Watson Jones, Builder  
Enid Williams, Facilitator  
Gareth Owen, Volunteer  
Kay Winstone, Volunteer

**Declarations**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>		
<b>Position (eg Secretary, Chair, etc)</b>		
<b>Date</b>		



<b>MAEN ALAW CYFYNGEDIG</b>		Charity No 1053807
Annual accounts for the year		
01/08/2020	To	31/07/2021

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Restricted			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	5,354	-	-	5,354	10,000
Charitable activities	S02	3,947	-	-	3,947	2,693
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Rent Received	S05	20,235	-	-	20,235	7,775
Other	S06	7	-	-	7	2
<b>Total</b>	S07	29,543	-	-	29,543	20,470
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	23,130	7,280	-	30,410	17,170
Separate material item of expense	S10	-	-	-	-	3,420
Other	S11	740	-	-	740	400
<b>Total</b>	S12	23,870	7,280	-	31,150	20,990
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	5,673	(7,280)	-	(1,607)	(520)
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S15	5,673	(7,280)	-	(1,607)	(520)
<b>Transfers between funds</b>	S16	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	5,673	(7,280)	-	(1,607)	(520)
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	35,686	223,904	-	259,590	260,110
<b>Total funds carried forward</b>	S22	41,359	216,624	-	257,983	259,590

## Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	14,754	235,907	-	221,153	228,053
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	14,754	235,907	-	221,153	228,053
<b>Current assets</b>							
Stocks	(Note 18)	B06	363	-	-	363	418
Debtors	(Note 19)	B07	250	-	-	250	250
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	35,573	2,900	-	38,473	33,929
<b>Total current assets</b>		B10	36,186	2,900	-	39,086	34,597
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	1,913	343	-	2,256	3,060
<b>Net current assets/(liabilities)</b>		B12	34,273	2,557	-	36,830	31,537
<b>Total assets less current liabilities</b>		B13	19,519	238,464	-	257,983	259,590
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	19,519	238,464	-	257,983	259,590
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	41,359	-	-	41,359	35,686
Unrestricted funds		B19	-	216,624	-	216,624	223,904
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	41,359	216,624	-	257,983	259,590

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

Signature	Print Name	Date of approval dd/mm/yyyy
	Anne Ellis	27/04/22

## 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;

Disclosure of any uncertainties that make the going concern assumption doubtful;

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.

**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

**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

**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

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

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

Fund balance as restated

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

	End of £
Net income/(expenditure) as previously stated	N/A
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated

N/A
-----

## 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.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Offsetting</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Legacies</b>	<p>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).</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table>	Yes	No	N/a		✓	
Yes	No	N/a						
	✓							
<b>Tax reclaims on donations and gifts</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>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'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Donated services and facilities</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								

<b>Income from membership subscriptions</b>	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"/>
	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Grants with performance conditions</b>	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
<b>Intangible fixed assets</b>	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Heritage assets</b>	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

**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.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Note 3

## Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
<b>Donations and legacies:</b>	Donations and gifts	1,354	-	-	1,354	10,000
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	4,000	-	-	4,000	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>5,354</b>	<b>-</b>	<b>-</b>	<b>5,354</b>	<b>10,000</b>
<b>Charitable activities:</b>		3,947	-	-	3,947	2,693
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>3,947</b>	<b>-</b>	<b>-</b>	<b>3,947</b>	<b>2,693</b>	
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Income from investments:</b>	Interest income	7	-	-	7	2
	Dividend income	-	-	-	-	-
	Rental and leasing income	20,235	-	-	20,235	7,775
	Other	-	-	-	-	-
<b>Total</b>	<b>20,242</b>	<b>-</b>	<b>-</b>	<b>20,242</b>	<b>7,777</b>	
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	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	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>29,543</b>	<b>-</b>	<b>-</b>	<b>29,543</b>	<b>20,470</b>	

## Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Covid19 grant	4,000	10,000
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	<b>Total</b>	4,000	10,000

*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 4

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £	
<b>Analysis</b>						
<b>Expenditure on raising funds:</b>	Incurring seeking donations	-	-	-	-	
	Incurring seeking legacies	-	-	-	-	
	Incurring seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	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	-	-	-	-	-
		-	-	-	-	-
	<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities</b>	<b>Rates, Insurance, Light &amp; Heat and Telephone</b>	9,784	-	-	9,784	6,627
	Maintenance	9,552	-	-	9,552	2,704
	Others	841	-	-	841	113
	Depreciation	653	7,280	-	7,933	7,726
	<b>Total expenditure on charitable activities</b>	20,830	7,280	-	28,110	17,170
<b>Separate material item of expense</b>	Professional Fee	340	-	-	340	
	Coordinator	2,300	-	-	2,300	-
	Rent written off	-	-	-	-	3,420
		-	-	-	-	-
<b>Total</b>	2,640	-	-	2,640	3,420	
<b>Other</b>	Examining accounts	400	-	-	400	400
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total other expenditure</b>	400	-	-	400	400
<b>TOTAL EXPENDITURE</b>	23,870	7,280	-	31,150	20,990	

**Section C****Notes to the accounts****Note 5** Details of certain items of expenditure**5.1 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

<b>This year £</b>	<b>Last year £</b>
400	400

**Note 6 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***6.1 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	386,004	-	113,627	-	499,631
Additions	-	-	1,033	-	1,033
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	386,004	-	114,660	-	500,664

**6.2 Depreciation and impairments**

<b>**Basis</b>	SL	SL or RB	SL and RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>	2%		10%/25%			

At beginning of the year	158,569	-	113,009	-	271,578
Disposals	-	-	-	-	-
Depreciation	7,521	-	412	-	7,933
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	166,090	-	113,421	-	279,511

**6.3 Net book value**

Net book value at the beginning of the year	227,435	-	618	-	228,053
Net book value at the end of the year	219,914	-	1,239	-	221,153

**Note 7**                      **Stocks**

*Please complete this note if the charity holds any stock items*

7.1 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	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	418	-	-	-	-
<i>Added in period</i>		-	-	-	-
<i>Expensed in period</i>	- 6	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	<b>412</b>	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	412	-	-	-	-
<i>Total previous year</i>	-	-	-	-	-

**Note 8 Debtors and prepayments**

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

**8.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£

-	-
-	-
250	250
250	250

*Please complete 8.2 where a material debtor is recoverable more than a year after the reporting date.*

**8.2 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
£	£
-	-
-	-
-	-
-	-
-	-
-	-

**Section C****Notes to the accounts****(cont)****Note 9 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***9.1 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	2,256	3,060	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>2,256</b>	<b>3,060</b>	<b>-</b>	<b>-</b>

**9.2 Deferred income***Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.****Movement in deferred income account***

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

**Note 10**                      **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
<b>Total</b>

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
-	-
-	-
38,473	33,929
-	-
38,473	33,929

**Note 12 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.*

**12.1 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
------

**12.2 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)

TRUE
------

**12.3 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
------

# 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

Maen Alaw Cyfyngedig

On accounts for the year  
ended

31 July 2021

Charity no

1053807

Set out on pages

5 to 19

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 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:

27/4/2022

Name:

P C Dingley



