

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LTD

England & Wales · Charity number 1064957

Details

Other names	LCDP
Status	Registered
Legal form	Charitable company
Company number	03226397
Registered	1997-10-21
Register	View on the Charity Commission register

Contact

Address	23a Bridgend Road Llanharan Pontyclun CF729RD
Phone	01443229723
Email	info@lcdp.org.uk
Website	https://www.lcdp.org.uk/

Activities

Objects: TO RELIEVE POVERTY, ADVANCE EDUCATION AND PROVIDE FACILITIES FOR RECREATION AND LEISURE TIME OCCUPATION IN PARTICULAR WITHIN THE COMMUNITY OF LLANHARAN AND WITH PARTICULAR REGARD TO SUCH PERSONS WHO ARE UNEMPLOYED OR ARE SUFFERING THE CONSEQUENCES OF ECONOMIC DISADVANTAGE BY THE PROVISION OF TRAINING AND RESOURCES THROUGH SUCH CHARITABLE MEANS AS MAY BE DEEMED APPROPRIATE IN ORDER TO CONTRIBUTE THE DEVELOPMENT OF THE AREA BOTH ECONOMICALLY AND SOCIALLY

Activities: Our mission is to empower and connect people of all ages across Llanharan, Brynna, Bryncae, Llanilid, and surrounding areas by creating safe, inclusive spaces that promote well-being, growth, resilience, and a sense of belonging. Through sustainable, high-quality local services, we support our community through childcare, play, youth, and adult provision.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LLANHARAN
- Bridgend
- Rhondda Cynon Taff

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£430,128	£565,185	£292,529	36
2024-07-31	£608,909	£622,864	£291,068	36
2023-07-31	£580,542	£568,925	£305,023	38
2022-07-31	£502,829	£517,325	£0	0
2021-07-31	£423,000	£396,000	-	-
2020-07-31	£371,486	£354,532	-	-

Trustees

Name	Role	Appointed
Alison Clements	Chair	2024-10-24
Anne James		2026-05-20
Caroline Gardner		2026-05-20
JANE ELIZABETH HAWKSHAW		
Jacqueline Hardy		2022-11-21
Kyle Black		2023-11-19
Scott Russell		2021-04-15
Tracy Jones		2026-05-20

Accounts

Company Registration No: 03226397

Registered Charity No: 1064957

**LLANHARAN COMMUNITY DEVELOPMENT
PROJECT LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

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LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 JULY 2025

Company Registration number	03226397		
Registered charity number	1064957		
Registered office	23a Bridgend Road Llanharan Pontyclun Rhondda Cynon Taf CF72 9RD		
Directors and Management Committee Members	Mr G Butler	Chairperson	(appointed 1 April 2025)
	Mrs N Jones	Chairperson	(appointed 24 October 2024 / resigned 31 March 2025)
	Mr SW Russell	Chairperson	(resigned 24 October 2024)
	Mr K Black	Treasurer	(appointed 24 October 2024)
	Mr D Russell	Treasurer	(resigned 24 October 2024)
	Mrs J Hawkshaw		
	Dr B Hallingberg		(resigned 10 February 2025)
	Mrs J Hardy		
	Mrs A Clements		(appointed 24 October 2024)
	Mr J Nottingham		(appointed 24 October 2024)
Company Secretary	Miss S Turton		
Co-ordinator/Manager	Mrs K Evans		
Bankers	HSBC plc 61 High Street Cowbridge South Glamorgan CF71 7YJ		
Reporting accountants	Williams Ross Limited 4 Ynys Bridge Court Gwaelod Y Garth Cardiff CF15 9SS		

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
REPORT OF THE MANAGEMENT COMMITTEE (continued)
YEAR ENDED 31 JULY 2025

The Trustees present their annual report and financial statements for the year ended 31 July 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes and the trust deed.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee and was incorporated on 18 July 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Charitable status

The company was granted charitable status on 21 October 1997.

Principal activity and public benefit statement

The principal activity of the company is to relieve poverty, advance education and provide facilities for recreation and leisure time occupation in particular within the community of Llanharan and with particular regard to such persons who are unemployed or are suffering the consequences of economic disadvantage. The company benefits the public by provision of training and resources through such charitable means as may be deemed appropriate in order to contribute to the development of the area both economically and socially.

Directors and their interests

The directors of the company are listed on page 1 of these accounts. None of these directors held any shares as the company is limited by guarantee. The directors give their time freely and receive no financial benefits other than the payment of expenses.

Recruitment of Directors / Trustees

Full membership of the Charity is open to any person who lives or works in Llanharan or the immediately surrounding area. Directors are appointed in accordance with the Charity's Articles of Association at the AGM, with at least two thirds of the directors being full members of the Charity.

Advertisements are placed in local free newspapers, magazines and in shops and the Drop-In Centre to widen the recruitment opportunities.

Overall aims

Llanharan Community Development Project Limited seeks:

- To identify and address the needs of the people within Llanharan, Brynna and Bryncae and in so doing, to create a stronger sense of community throughout the area.
- To maintain a not-for-profit company and charity to provide training, employment, social and recreational services that meet identified needs.
- To develop effective working partnerships with a range of relevant organisations to achieve our aims.
- To strengthen the management committee board by identifying strengths and applicable skills of individuals whom are keen to sit at a governance level.
- To extend our services wider, where possible within the community to support the needs of local residents.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
REPORT OF THE MANAGEMENT COMMITTEE (continued)
YEAR ENDED 31 JULY 2025

Activities and achievements

Llanharan Community Development Project (LCDP) has just been in operation for 29 years and continues to serve as a well-established and respected community hub, supporting individuals and families of all ages. The organisation delivers a broad range of services and programmes designed to meet the diverse and evolving needs of the local population, underpinned by strong collaborative partnerships that support positive outcomes across community initiatives.

Sustained growth in demand for LCDP's services has reinforced its impact within the community and highlighted the need for expanded infrastructure to ensure continued accessibility and quality provision.

In maintaining high standards of service delivery, LCDP has invested in ongoing building maintenance, refurbishment, and essential repairs. These improvements ensure that facilities remain safe, compliant, and welcoming for all users. However, increasing service demand has resulted in the organisation outgrowing its current premises. As a result, plans are being developed to expand capacity, particularly to increase the availability of affordable childcare places in response to identified local need.

LCDP remains committed to workforce development and invests in Continuous Professional Development (CPD) for both staff and volunteers. This ensures compliance with regulatory standards while enhancing service quality across all operational areas. The organisation actively supports staff in achieving dual qualifications, improving flexibility within service delivery and strengthening organisational resilience. This investment contributes positively to staff retention, workforce stability, and the maintenance of an experienced and skilled team.

Throughout the year, LCDP has continued to deliver essential community services, including:

- After-school provision
- Open access play (term time and holiday provision)
- Playschemes
- Youth provision
- Play Adapt provision for children with Additional Learning Needs (ALN)
- Adult wellbeing programmes

These services provide vital support to families and contribute to broader community health and wellbeing objectives. LCDP works in partnership with organisations including Cwm Taf Morgannwg University Health Board, Interlinks Wellbeing Team, and Citizens Advice to ensure alignment with local and national priorities, including the Well-being of Future Generations (Wales) Act.

Service Level Agreements (SLAs) remain central to the sustainability of the organisation. LCDP continues to maintain and strengthen SLAs across its key service areas, securing essential funding streams that support early intervention, inclusive provision, and community-focused outcomes.

The organisation's land and garage property remain important strategic assets. These are currently being considered as part of a redevelopment and expansion proposal to accommodate growing demand. Over the next two years, LCDP intends to pursue funding opportunities to support redevelopment plans with the aim of creating a larger, flexible, and fit-for-purpose community hub capable of delivering year-round services for all age groups.

The Trustee Board continues to oversee both internal and external risk management processes to ensure strong governance, operational sustainability, and financial oversight. Ongoing compliance with regulatory bodies, including Care Inspectorate Wales (CIW), remains a priority, ensuring that childcare and regulated services consistently meet required standards.

Plans for future periods

Looking ahead, LCDP remains committed to strengthening its role at the heart of the local community. Strategic priorities

- Expanding infrastructure to meet increased demand
- Increasing capacity in childcare and community services
- Enhancing facilities to ensure accessibility and sustainability
- Continuing investment in staff development and workforce resilience
- Strengthening financial sustainability through partnerships and diversified funding

Financial / staff review

Our staff are employed part time and full time. LCDP staff that are dually qualified, this is the most effective and flexible way of meeting the service needs to ensure the effective running of the services we provide.

There was an operating surplus for the year under review of £1,461, i.e. an excess of income over expenditure (2024 - deficit of £13,955).

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
REPORT OF THE MANAGEMENT COMMITTEE (continued)
YEAR ENDED 31 JULY 2025

Financial / staff review (continued)

LCDP strive to continue to thrive in the next financial year developing and extending the organisations infrastructure planning to expand building space working with a number of partners to increase the organisations capacity to offer additional spaces to families meeting the high demand for local affordable childcare.

Our main sources of income are from our social enterprises, service level agreements and commissioned services with the local authority. We still endeavour to secure long-term funding to become further sustainable. LCDP continue to maintain current and new SLA's for youth provision, Playscheme and Care 2 Play services.

Risk Management

The management committee continues to monitor risks, both external and internal, to which the charity is exposed. Accounting, monitoring and reporting procedures are in place, but will be reviewed periodically to ensure that they still meet the needs of the Project.

Future viability of the charity in terms of continued recruitment of trustees and volunteers to replace those retiring has been addressed successfully during this year and continues to be a priority.

Reserves policy

The Reserves Policy of LCDP is that a prudent level of reserves is maintained consistent with the delivery of planned services for the next financial year.

Investment Policy

The directors may invest any funds not immediately required for the furtherance of the Charity's objectives in such investments, securities and property as they see fit.

Responsibilities of the Management Committee

The Management Committee (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Management Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and that enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other

The Management Committee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Board on 26/4/26 and signed on its behalf by

Mr G Butler
Director

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

I report to the trustees on my examination of the financial statements of Llanharan Community Development Project Limited (the charity) for the year ended year ended 31 July 2025.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might state to the company's members those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our work for this report or for the opinions we have formed.

Respective responsibilities of trustees and examiner

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act). You consider that the audit requirement of s144(2) of the Charities Act 2011 does not apply.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Sian Marshall
for and on behalf of
Williams Ross Limited
Chartered Accountants
4 Ynys Bridge Court
Gwaelod Y Garth
Cardiff
CF15 9SS

28 April 2026
.....
Date

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 JULY 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
INCOME					
Grants	2a	75,639	60,879	136,518	85,099
Charitable activities	2b	175	366,290	366,465	459,519
Investment income	2c	-	510	510	403
Other income	2d	1,017	62,136	63,153	63,888
Total income		<u>76,831</u>	<u>489,815</u>	<u>566,646</u>	<u>608,909</u>
EXPENDITURE					
Expenditure on charitable activities	4	113,417	451,768	565,185	622,864
Total expenditure		<u>113,417</u>	<u>451,768</u>	<u>565,185</u>	<u>622,864</u>
Operating surplus / (deficit)		(36,586)	38,047	1,461	(13,955)
Transfers between funds		-	-	-	-
Net movement in funds	11	<u>(36,586)</u>	<u>38,047</u>	<u>1,461</u>	<u>(13,955)</u>
Total funds brought forward		252,974	38,094	291,068	305,023
Total of funds carried forward		<u>216,388</u>	<u>76,141</u>	<u>292,529</u>	<u>291,068</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

BALANCE SHEET

31 JULY 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	7	311,375	318,331
Current assets			
Stock		500	500
Debtors and prepayments	8	19,863	18,558
Cash at bank and in hand		76,289	58,271
		<u>96,652</u>	<u>77,329</u>
Less: Current liabilities	9	<u>50,498</u>	<u>46,092</u>
Net current assets		46,154	31,237
Total assets less current liabilities		<u>357,529</u>	<u>349,568</u>
Creditors: amounts falling due after one year			
Loan	10	(65,000)	(58,500)
Total net assets	11	<u>292,529</u>	<u>291,068</u>
Represented by:			
Restricted funds	12	216,388	252,974
Unrestricted funds	12	76,141	38,094
Total funds		<u>292,529</u>	<u>291,068</u>

The company was entitled to exemption from the audit under s.477 of the Companies Act 2006 relating to small companies for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year in question in

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the directors on 26/4/26 and signed on their behalf by

Mr G Butler
Director

Company Registration No: 03226397

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Llanharan Community Development Project Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Income

Income is recognised in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

c) Going concern

The accounts have been prepared on a going concern basis as there are no material uncertainties over the charity's continuing operation.

d) Fund accounting

- i) Unrestricted funds are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- ii) Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e) Expenditure and irrecoverable VAT

Expenditure is included in the accounts on the accruals basis. It is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

f) Tangible fixed assets

All assets are included in the accounts at original cost and are depreciated as detailed below.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment -	25% straight line
Freehold land and buildings -	Nil

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any relevant discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025

1 Accounting policies (continued)

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any relevant discounts due.

j) Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Income

	Restricted	Unrestricted	2025	2024
	£	£	Total	Total
			£	£
a) Grants receivable				
Awards 4 All	12,000	-	12,000	4,000
Dementia Prevention Fund	-	-	-	2,000
EY Resource grants	1,000	-	1,000	-
FS Resource grants	4,500	-	4,500	-
Happy Dayz	-	-	-	996
Health Hearts	698	-	698	-
Interlink (winter grant)	1,000	-	1,000	995
National Grid	-	-	-	9,756
RCT Play Day	2,000	-	2,000	499
RCT Small Capital Childcare	-	-	-	8,247
SPF Micro	-	-	-	2,000
SPF Multiply	22,435	-	22,435	4,059
SPF-R2	-	-	-	20,937
SPF-R3	16,112	-	16,112	8,200
SPF-R4	13,894	-	13,894	-
Vol Factor - Interlink	-	-	-	1,000
Winter Hardship Fund	2,000	-	2,000	-
Winter Hub	-	-	-	1,999
Government and local authority grants	-	60,879	60,879	20,411
	<u>75,639</u>	<u>60,879</u>	<u>136,518</u>	<u>85,099</u>
b) Income from charitable activities				
Fees receivable	175	365,898	366,073	458,363
Donations	-	392	392	1,156
	<u>175</u>	<u>366,290</u>	<u>366,465</u>	<u>459,519</u>
c) Investment income				
Bank interest	-	510	510	403
	<u>-</u>	<u>510</u>	<u>510</u>	<u>403</u>
d) Other income (Note 3)				
Care 2 Play (Service Level Agreement)	-	-	-	3,526
Llanharan Community Council	-	10,081	10,081	-
Open Access Play (Service Level Agreement)	-	34,474	34,474	37,258
Youth (Service Level Agreement)	-	12,303	12,303	14,063
Other funding	1,017	5,278	6,295	9,041
	<u>1,017</u>	<u>62,136</u>	<u>63,153</u>	<u>63,888</u>
Total	<u>76,831</u>	<u>489,815</u>	<u>566,646</u>	<u>608,909</u>

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025

3 Other income

Funding was received from Llanharan Community Council to support LCDP in providing services within the community.

Open Access Play SLA was received as part of a service level agreement to provide play opportunities at 3 locations within the community for children and young people aged between 5 - 14 years

Funding was received from RCTCBC in a service level agreement to allow a youth club to be run one evening per week and additional off-site activities supported by qualified staff in a safe environment offering various activities, issue based sessions and support with social skills where needed. During the pandemic we adapted our services to provide online support to young people.

Care 2 Play provides support to children with additional needs through elements of play opportunities in partnership with RCTCBC.

4 Expenditure on charitable activities

	Basis of Allocation	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Costs directly allocated to activities					
Materials and equipment	Direct	23,653	5,621	29,274	46,220
Wages and salaries	Staff time	30,021	296,593	326,614	372,395
Pension contributions	Direct	6	5,047	5,053	4,379
Artists fees	Direct	6,075	1,782	7,857	9,316
Trips and performances	Direct	-	-	-	383
Hire of rooms and equipment	Direct	1,144	21,109	22,253	24,301
Staff training, education and promotion	Direct	1,050	377	1,427	1,096
Repairs and maintenance	Direct	1,239	14,566	15,805	20,519
Insurance	Direct	-	6,602	6,602	6,691
Light and heat	Direct	5,639	305	5,944	5,480
Print, postage & stationery	Direct	-	3,159	3,159	3,469
Advertising	Direct	-	202	202	202
Travelling and subsistence	Direct	150	306	456	1,697
Volunteer expenses	Direct	-	-	-	60
Legal and professional fees	Direct	-	40,125	40,125	16,686
Bad and doubtful debts	Direct	-	82	82	89
Support costs					
Rates and water rates	Usage	488	452	940	3,163
General office and finance staff	Staff time	41,406	30,023	71,429	81,078
Telephone	Staff time	-	4,661	4,661	4,311
General expenses	Usage	-	6,479	6,479	7,219
Bank charges	Usage	-	844	844	848
Loan interest	Direct	-	6,500	6,500	3,250
Interest on overdue taxation	Direct	-	123	123	-
Depreciation - fixtures and equipment	Usage	2,546	4,410	6,956	7,425
(Profit) loss on disposal of assets	Usage	-	-	-	187
Governance costs					
Accountancy fees	Direct	-	2,400	2,400	2,400
		<u>113,417</u>	<u>451,768</u>	<u>565,185</u>	<u>622,864</u>

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025

5 Net income / (expenditure) for the year
This is stated after charging:-

	2025 £	2024 £
Accountancy fees	<u>2,400</u>	<u>2,400</u>

6 Employee information

	2025 £	2024 £
Wages and salaries	383,170	435,519
Social security costs	14,873	17,954
Staff pension costs	5,053	4,379
	<u>403,096</u>	<u>457,852</u>

The directors and members of the Committee of Management are not remunerated and no employee received emoluments in excess of £60,000.

No expenses were paid to trustees of the company other than for reimbursement of mileage.

The average monthly number of persons, employed by the company during the year was:

	2025	2024
Direct charitable activities	23	30
Management and administration	<u>6</u>	<u>6</u>
	<u>29</u>	<u>36</u>

7 Tangible fixed assets

	Freehold land & buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 August 2024	302,943	144,113	447,056
Additions	-	-	-
Disposals	-	-	-
At 31 July 2025	<u>302,943</u>	<u>144,113</u>	<u>447,056</u>
Depreciation			
At 1 August 2024	-	128,725	128,725
Charge for the year	-	6,956	6,956
On disposals	-	-	-
At 31 July 2025	<u>-</u>	<u>135,681</u>	<u>135,681</u>
Net Book Value			
At 31 July 2025	<u>302,943</u>	<u>8,432</u>	<u>311,375</u>
At 31 July 2024	<u>302,943</u>	<u>15,388</u>	<u>318,331</u>

Freehold land and buildings represents the original purchase cost of the premises from which Llanharan Community Development Fund operates.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025

8 Debtors

	2025	2024
	£	£
Debtors	7,667	13,001
Grants receivable	10,155	-
Other debtors	2,041	5,557
	<u>19,863</u>	<u>18,558</u>

9 Creditors - Amounts falling due within one year

	2025	2024
	£	£
Other creditors and accruals	50,498	46,092
	<u>50,498</u>	<u>46,092</u>

10 Creditors - Amounts falling after more than one year

	2025	2024
	£	£
Loan	65,000	58,500
	<u>65,000</u>	<u>58,500</u>

11 Analysis of net assets between funds

	Property	Other fixed assets	Current assets	Current liabilities	Long term liabilities	Total
	£	£	£	£	£	£
Unrestricted Funds	-	94,415	32,224	(50,498)	-	76,141
Restricted Funds	302,943	4,511	64,428	-	(65,000)	306,882
	<u>302,943</u>	<u>98,926</u>	<u>96,652</u>	<u>(50,498)</u>	<u>(65,000)</u>	<u>383,023</u>

12 Movement in Funds

	Balance at 1 August 2024	Incoming	Outgoing	Other movements	Balance at 31 July 2025
	£	£	£	£	£
Restricted Funds					
Awards for All 2024	2,295	12,000	(14,295)	-	-
Coop Community Fund	488	-	(488)	-	-
Dementia Prevention Fund	1,325	-	(1,325)	-	-
EY Resource Grant	-	1,000	(1,000)	-	-
FS Resource Grant	-	4,500	(4,500)	-	-
Happy Dayz	-	150	(150)	-	-
Healthy Hearts Grant	-	698	(698)	-	-
Interlink Winter Grant	466	1,000	(1,466)	-	-
Millenium Trust Fund	2,500	-	(2,500)	-	-
National Grid	4,187	-	(4,187)	-	-
Play Day 2023	(216)	2,100	(3,287)	-	(1,403)
SPF - Micro	651	-	(651)	-	-
Carried forward	11,696	21,448	(34,547)	-	(1,403)

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025

12 Movement in Funds (continued)

	Balance at 1 August 2024 £	Incoming £	Outgoing £	Other movements	31 July 2025 £
Restricted Funds (continued)					
Brought forward	11,696	21,448	(34,547)	-	(1,403)
SPF - Multiply	3,589	23,377	(26,966)	-	-
SPF-R2	7,941	-	(7,941)	-	-
SPF-R3	8,200	33,655	(24,312)	(17,543)	-
SPF-R4	-	13,894	(13,063)	-	831
Vol Factor - Interlink	1,000	-	(1,000)	-	-
Winter Hardship Fund	-	2,000	(2,000)	-	-
Winter Hub	1,042	-	(1,042)	-	-
Capital expenditure less depreciation	219,506	-	(2,546)	-	216,960
Total of Restricted Funds	<u>252,974</u>	<u>94,374</u>	<u>(113,417)</u>	<u>(17,543)</u>	<u>216,388</u>
Unrestricted Funds					
General Funds	38,094	489,815	(451,768)	-	76,141
Total Funds	<u>291,068</u>	<u>584,189</u>	<u>(565,185)</u>	<u>(17,543)</u>	<u>292,529</u>

Purposes of restricted grant funds

- Awards 4 All - Grant funding was received to support revenue and capital costs for day nursery
- Coop Community Fund & Happy Dayz - received to support our mental health & wellbeing support group.
- Dementia Prevention - Signing group on a Friday morning with a light lunch included for people living with dementia and their carers
- EY Resource Grant - To purchase resources to support our early years provisions.
- FS Resource Grant - To purchase resources to enhance our early years provisions.
- Happy Dayz – the group do small fundraising events to support purchasing equipment that is identified as needed by the group.
- Healthy Hearts Grant - supported the delivery of wellbeing sessions focused on improving physical and
- Interlink Winter Grant - Funding was received to provide art sessions in February and March 2024
- Millennium Trust Fund – Received to support a residential for young people identified within our youth group.
- National Grid - Grant was to purchase items to help reduce people utility bill at home and keep people warm. Included sessional costs, venue hire and heating costs
- Playday 2023 – Funds raised to support our National Playday Event.
- SPF Micro - Funding was received to support a social games night, and also dinners on a Friday afternoon for senior service users
- SPF Multiply - This fund was a numeracy based grant. The grant for July-October 2024 and was based up the allotment on a Friday and an art session on a Monday as part of a social enterprise.
- SPF-R2 – Revenue grant funds were allocated to cover a Community Development Coordinator role and resources for the community garden, and capital funding was allocated to purchase a large shed.
- SPF R3 - Continuation of the Eco-Hub grant covering Community Development Coordinator role and resources
- SPF-R4 - Funding from the shared Prosperity Fund supported the continued development of the Eco-
- Vol Factor Interlink – Funds were provided to support additional activities within the youth provision
- Winter Hardship Fund - provided essential support to individuals and families during a difficult winter period.
- Winter Hub - Warm space grant to provide food and items to help keep people warm during the winter month – December 2024 -February 2025

13 Capital Commitments

There were no capital commitments as at 31 July 2025. (2024 - Nil)

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025

14 Comparative Statement of Financial Activities - Year ended 31 July 2024

	Restricted £	Unrestricted £	Total £
INCOME			
Grants	64,688	20,411	85,099
Charitable activities	600	458,919	459,519
Investment income	-	403	403
Other income	782	63,106	63,888
Total income	<u>66,070</u>	<u>542,839</u>	<u>608,910</u>
EXPENDITURE			
Expenditure on charitable activities	48,590	574,274	622,864
Total expenditure	<u>48,590</u>	<u>574,274</u>	<u>622,864</u>
Net movement in funds	17,480	(31,435)	(13,955)
Transfers between funds	-	-	-
Net movement in funds	<u>17,480</u>	<u>(31,435)</u>	<u>(13,955)</u>
Total funds brought forward	235,494	69,529	305,023
Total of funds carried forward	<u>252,974</u>	<u>38,094</u>	<u>291,068</u>

The figures on this page give a detailed breakdown of the comparative fund activity as noted on the Statement of Financial Activities shown on page 6 of the accounts.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LTD

England & Wales - Charity number 1064957

Accounts

Company Registration No: 03226397

Registered Charity No: 1064957

**LLANHARAN COMMUNITY DEVELOPMENT
PROJECT LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

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LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 JULY 2024

Company Registration number	03226397	
Registered charity number	1064957	
Registered office	23a Bridgend Road Llanharan Pontyclun Rhondda Cynon Taf CF72 9RD	
Directors and Management Committee Members	Mr SW Russell Mr D Russell Mrs J Hawkshaw Mr G Butler Miss S Turton Dr B Hallingberg Miss BL Thomas Mrs J Hardy	Chairperson Treasurer
Company Secretary	Miss S Turton	
Co-ordinator/Manager	Mrs K Evans	
Bankers	HSBC plc 61 High Street Cowbridge South Glamorgan CF71 7YJ	
Reporting accountants	Williams Ross Limited 4 Ynys Bridge Court Gwaelod Y Garth Cardiff CF15 9SS	

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

REPORT OF THE MANAGEMENT COMMITTEE (continued)

YEAR ENDED 31 JULY 2024

The Trustees present their annual report and financial statements for the year ended 31 July 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes and the trust deed.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee and was incorporated on 18 July 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Charitable status

The company was granted charitable status on 21 October 1997.

Principal activity and public benefit statement

The principal activity of the company is to relieve poverty, advance education and provide facilities for recreation and leisure time occupation in particular within the community of Llanharan and with particular regard to such persons who are unemployed or are suffering the consequences of economic disadvantage. The company benefits the public by provision of training and resources through such charitable means as may be deemed appropriate in order to contribute to the development of the area both economically and socially.

Directors and their interests

The directors of the company are listed on page 1 of these accounts. None of these directors held any shares as the company is limited by guarantee. The directors give their time freely and receive no financial benefits other than the payment of expenses.

Recruitment of Directors / Trustees

Full membership of the Charity is open to any person who lives or works in Llanharan or the immediately surrounding area. Directors are appointed in accordance with the Charity's Articles of Association at the AGM, with at least two thirds of the directors being full members of the Charity.

Advertisements are placed in local free newspapers, magazines and in shops and the Drop-In Centre to widen the recruitment opportunities.

Overall aims

Llanharan Community Development Project Limited seeks:

- To identify and address the needs of the people within Llanharan, Brynna and Bryncae and in so doing, to create a stronger sense of community throughout the area.
- To maintain a not-for-profit company and charity to provide training, employment, social and recreational services that meet identified needs.
- To develop effective working partnerships with a range of relevant organisations to achieve our aims.
- To strengthen the management committee board by identifying strengths and applicable skills of individuals whom are keen to sit at a governance level.
- To extend our services wider, where possible within the community to support the needs of local residents.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

REPORT OF THE MANAGEMENT COMMITTEE (continued)

YEAR ENDED 31 JULY 2024

Activities and achievements

LCDP (Local Community Development Project) is entering its 28th year of operation, continuing to serve as a respected community hub dedicated to supporting individuals of all ages. The organisation continues to offer a wide range of services and programmes that meet the diverse needs of the local population, while maintaining strong collaborative partnerships to drive successful outcomes across various community projects. LCDP's continued growth and community impact have led to the necessity for expanded infrastructure to keep pace with the increasing demand for its services.

As part of its commitment to maintaining a high standard of service delivery, LCDP has invested in ongoing building refurbishment and repairs. This ensures the facilities are in good condition, providing a safe and welcoming environment for all users. Due to the increased demand for services, the organisation has outgrown its current facilities, prompting plans for further expansion to increase capacity. This will allow LCDP to better serve the community, particularly in offering additional childcare spaces, in line with local demand for affordable options.

LCDP continues to prioritise professional development for its staff and volunteers, investing in Continuous Professional Development (CPD) to ensure staff are equipped to meet regulatory standards and enhance the quality of service across all areas. The organisation supports staff in obtaining dual qualifications, enhancing their flexibility and effectiveness in delivering services. This approach also contributes to staff retention, offering sustained employment opportunities and fostering an experienced workforce.

LCDP continues to provide critical community services, including after-school provisions, open access play during term time and holiday provision, as well as mental health and wellbeing programmes for adults. These services not only support families but also contribute to the broader health and wellbeing goals in the community. LCDP works closely with partners such as Cwm Taff Health Board, Interlink Wellbeing Team, and Citizens Advice, ensuring the services provided are aligned with the priorities of the Future Generations and Wellbeing Act in Wales.

In line with its strategic goals, LCDP also continues to maintain and grow its Service Level Agreements (SLAs) for various community services, including Open Access Play, Youth Provision, Playscheme, and Play Adapt with ALN children. These SLAs are essential in securing ongoing funding and support for the charity's operations.

LCDP's land and garage property remain valuable assets for the organisation. The property is being considered for redevelopment as part of an expansion plan to accommodate the growing demand for community services. Over the next two years, LCDP continue plans to apply for funding to support the redevelopment, with the goal of creating a larger, more flexible community hub to offer year-round services across various sectors that are fit for purpose for all ages of the community.

The Trustee Board continues to monitor both external and internal risks, ensuring the organisation's operations are sustainable and well-managed. LCDP's long-term sustainability is further supported through its continued compliance with regulatory bodies, including the Care Inspectorate Wales (CIW), ensuring that childcare services meet the required standards.

Plans for future periods

LCDP remains committed to serving the local community by expanding its service, improving facilities, and strengthening its financial health. With plans for infrastructure expansion, increased community services, and ongoing professional development for staff, the organisation is well-positioned to continue meeting the needs of the community in the coming years. Through strategic partnerships, careful asset management, and compliance with regulatory standards, LCDP is set to thrive as a cornerstone of the local community.

Financial / staff review

Our staff are employed part time and full time. LCDP staff that are dually qualified, this is the most effective and flexible way of meeting the service needs to ensure the effective running of the services we provide.

There was an operating deficit for the year under review of £13,955, i.e. an excess of expenditure over income (2023 - surplus of £11,617).

LCDP strive to continue to thrive in the next financial year developing and extending the organisations infrastructure planning to expand building space working with a number of partners to increase the organisations capacity to offer additional spaces to families meeting the high demand for local affordable childcare.

Our main sources of income are from our social enterprises, service level agreements and commissioned services with the local authority. We still endeavour to secure long-term funding to become further sustainable. LCDP continue to maintain current and new SLA's for youth provision, Playscheme and Care 2 Play services.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
REPORT OF THE MANAGEMENT COMMITTEE (continued)
YEAR ENDED 31 JULY 2024

Risk Management

The management committee continues to monitor risks, both external and internal, to which the charity is exposed. Accounting, monitoring and reporting procedures are in place, but will be reviewed periodically to ensure that they still meet the needs of the Project.

Future viability of the charity in terms of continued recruitment of trustees and volunteers to replace those retiring has been addressed successfully during this year and continues to be a priority.

Reserves policy

The Reserves Policy of LCDP is that a prudent level of reserves is maintained consistent with the delivery of planned services for the next financial year.

Investment Policy

The directors may invest any funds not immediately required for the furtherance of the Charity's objectives in such investments, securities and property as they see fit.

Responsibilities of the Management Committee

The Management Committee (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Management Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and that enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Management Committee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Board on 29/4/25 and signed on its behalf by

S Russell
Mr SW Russell
Director

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

I report to the trustees on my examination of the financial statements of Llanharan Community Development Project Limited (the charity) for the year ended year ended 31 July 2024.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might state to the company's members those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and examiner

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act). You consider that the audit requirement of s144(2) of the Charities Act 2011 does not apply.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

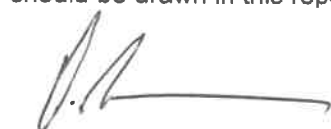
Independent examiner's statement

The charity's gross income exceeded £250,000 and I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Owen Morris
for and on behalf of
Williams Ross Limited
Chartered Accountants
4 Ynys Bridge Court
Gwaelod Y Garth
Cardiff
CF15 9SS

29/4/25
.....
Date

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 JULY 2024

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
INCOME					
Grants	2a	64,688	20,411	85,099	48,018
Charitable activities	2b	600	458,919	459,519	398,851
Investment income	2c	-	403	403	519
Other income	2d	782	63,106	63,888	133,154
Total income		<u>66,070</u>	<u>542,839</u>	<u>608,909</u>	<u>580,542</u>
EXPENDITURE					
Expenditure on charitable activities	4	48,590	574,274	622,864	568,925
Total expenditure		<u>48,590</u>	<u>574,274</u>	<u>622,864</u>	<u>568,925</u>
Operating surplus / (deficit)		17,480	(31,435)	(13,955)	11,617
Transfers between funds		-	-	-	-
Net movement in funds	11	<u>17,480</u>	<u>(31,435)</u>	<u>(13,955)</u>	<u>11,617</u>
Total funds brought forward		235,494	69,529	305,023	293,406
Total of funds carried forward		<u>252,974</u>	<u>38,094</u>	<u>291,068</u>	<u>305,023</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
BALANCE SHEET
31 JULY 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	7		318,331		320,970
Current assets					
Stock		500		500	
Debtors and prepayments	8	18,558		50,230	
Cash at bank and in hand		58,271		18,586	
		<u>77,329</u>		<u>69,316</u>	
Less: Current liabilities	9	<u>46,092</u>		<u>20,263</u>	
Net current assets			31,237		49,053
Total assets less current liabilities			<u>349,568</u>		<u>370,023</u>
Creditors: amounts falling due after one year					
Loan	10		(58,500)		(65,000)
Total net assets	11		<u>291,068</u>		<u>305,023</u>
Represented by:					
Restricted funds	12		252,974		235,494
Unrestricted funds	12		38,094		69,529
Total funds			<u>291,068</u>		<u>305,023</u>

The company was entitled to exemption from the audit under s.477 of the Companies Act 2006 relating to small companies for the year ended 31 July 2024.

The members have not required the company to obtain an audit of its financial statements for the year in question in

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the directors on 29/4/25 and signed on their behalf by

S Russell

 Mr SW Russell
 Director

Company Registration No: 03226397

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Llanharan Community Development Project Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Income

Income is recognised in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

c) Going concern

The accounts have been prepared on a going concern basis as there are no material uncertainties over the charity's continuing operation.

d) Fund accounting

- i) Unrestricted funds are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- ii) Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e) Expenditure and irrecoverable VAT

Expenditure is included in the accounts on the accruals basis. It is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

f) Tangible fixed assets

All assets are included in the accounts at original cost and are depreciated as detailed below.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment -	25% straight line
Freehold land and buildings -	Nil

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any relevant discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

1 Accounting policies (continued)

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any relevant discounts due.

j) Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Income

	Restricted £	Unrestricted £	2024 Total £	2023 Total £
a) Grants receivable				
Awards 4 All	4,000	-	4,000	5,928
Dementia Prevention Fund	2,000	-	2,000	-
Coop Community Fund	-	-	-	2,014
Happy Dayz	996	-	996	-
Interlink (winter grant)	995	-	995	-
National Grid	9,756	-	9,756	-
RCT Play Day	499	-	499	-
RCT Capital Childcare	-	-	-	6,847
RCT Small Capital Childcare	8,247	-	8,247	-
SPF Micro	2,000	-	2,000	-
SPF Multiply	4,059	-	4,059	-
SPF-R1	-	-	-	14,870
SPF-R2	20,937	-	20,937	5,819
SPF-R3	8,200	-	8,200	-
Vol Factor - Interlink	1,000	-	1,000	-
Winter Hub	1,999	-	1,999	-
Government and local authority grants	-	20,411	20,411	12,540
	<u>64,688</u>	<u>20,411</u>	<u>85,099</u>	<u>48,018</u>
b) Income from charitable activities				
Fees receivable	300	458,063	458,363	395,737
Donations	300	856	1,156	3,114
	<u>600</u>	<u>458,919</u>	<u>459,519</u>	<u>398,851</u>
c) Investment income				
Bank interest	-	403	403	519
	<u>-</u>	<u>403</u>	<u>403</u>	<u>519</u>
d) Other income (Note 3)				
Care 2 Play (Service Level Agreement)	-	3,526	3,526	15,748
Estyn	-	-	-	1,000
Llanharan Community Council	-	-	-	20,833
Open Access Play (Service Level Agreement)	-	37,258	37,258	49,946
Youth (Service Level Agreement)	-	14,063	14,063	16,980
Other funding	782	8,259	9,041	28,647
	<u>782</u>	<u>63,106</u>	<u>63,888</u>	<u>133,154</u>
Total	<u>66,070</u>	<u>542,839</u>	<u>608,909</u>	<u>580,542</u>

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

3 Other income

Funding was received from Llanharan Community Council to support LCDP in providing services within the community.

Open Access Play SLA was received as part of a service level agreement to provide play opportunities at 3 locations within the community for children and young people aged between 5 - 14 years

Funding was received from RCTCBC in a service level agreement to allow a youth club to be run one evening per week and additional off-site activities supported by qualified staff in a safe environment offering various activities, issue based sessions and support with social skills where needed. During the pandemic we adapted our services to provide online support to young people.

Care 2 Play provides support to children with additional needs through elements of play opportunities in partnership with RCTCBC.

4 Expenditure on charitable activities

				2024	2023
	Basis of Allocation	Restricted £	Unrestricted £	Total £	Total £
Costs directly allocated to activities					
Materials and equipment	Direct	15,365	30,855	46,220	43,345
Wages and salaries	Staff time	1,028	371,367	372,395	357,530
Pension contributions	Direct	13	4,366	4,379	4,355
Artists fees	Direct	9,316	-	9,316	11,583
Trips and performances	Direct	179	204	383	4,250
Hire of rooms and equipment	Direct	190	24,111	24,301	21,475
Staff training, education and promotion	Direct	-	1,096	1,096	135
Repairs and maintenance	Direct	5,220	15,299	20,519	17,118
Insurance	Direct	-	6,691	6,691	6,097
Light and heat	Direct	-	5,480	5,480	4,559
Print, postage & stationery	Direct	24	3,445	3,469	4,628
Advertising	Direct	-	202	202	551
Charitable donations	Direct	-	-	-	-
Travelling and subsistence	Direct	-	1,697	1,697	3,515
Volunteer expenses	Direct	-	60	60	171
Legal and professional fees	Direct	-	16,686	16,686	5,766
Bad and doubtful debts	Direct	-	89	89	(134)
Support costs					
Rates and water rates	Usage	-	3,163	3,163	812
General office and finance staff	Staff time	14,175	66,903	81,078	57,174
Telephone	Staff time	-	4,311	4,311	6,084
General expenses	Usage	-	7,219	7,219	8,086
Bank charges	Usage	-	848	848	3,463
Loan interest			3,250	3,250	813
Depreciation - fixtures and equipment	Usage	2,893	4,532	7,425	5,209
(Profit) loss on disposal of assets	Usage	187	-	187	-
Governance costs					
Accountancy fees	Direct	-	2,400	2,400	2,340
		48,590	574,274	622,864	568,925

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

5 Net income / (expenditure) for the year

This is stated after charging:-

	2024	2023
	£	£
Accountancy fees	<u>2,400</u>	<u>2,340</u>

6 Employee information

	2024	2023
	£	£
Wages and salaries	435,519	400,826
Social security costs	17,954	13,878
Staff pension costs	4,379	4,355
	<u>457,852</u>	<u>419,059</u>

The directors and members of the Committee of Management are not remunerated and no employee received emoluments in excess of £60,000.

No expenses were paid to trustees of the company other than for reimbursement of mileage.

The average monthly number of persons, employed by the company during the year was:

	2024	2023
Direct charitable activities	30	27
Management and administration	<u>6</u>	<u>4</u>
	<u>36</u>	<u>31</u>

7 Tangible fixed assets

	Freehold land & buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 August 2023	302,943	139,365	442,308
Additions	-	4,973	4,973
Disposals	-	(225)	(225)
At 31 July 2024	<u>302,943</u>	<u>144,113</u>	<u>447,056</u>
Depreciation			
At 1 August 2023	-	121,338	121,338
Charge for the year	-	7,425	7,425
On disposals	-	(38)	(38)
At 31 July 2024	<u>-</u>	<u>128,725</u>	<u>128,725</u>
Net Book Value			
At 31 July 2024	<u>302,943</u>	<u>15,388</u>	<u>318,331</u>
At 31 July 2023	<u>302,943</u>	<u>18,027</u>	<u>320,970</u>

Freehold land and buildings represents the original purchase cost of the premises from which Llanharan Community Development Fund operates.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2024

8 Debtors

	2024 £	2023 £
Debtors	13,001	32,471
Grants receivable	-	8,333
Other debtors	5,557	9,426
	<u>18,558</u>	<u>50,230</u>

9 Creditors - Amounts falling due within one year

	2024 £	2023 £
Other creditors and accruals	46,092	20,263
	<u>46,092</u>	<u>20,263</u>

10 Creditors - Amounts falling after more than one year

	2024 £	2023 £
Loan	58,500	65,000
	<u>58,500</u>	<u>65,000</u>

11 Analysis of net assets between funds

	Property £	Other fixed assets £	Current assets £	Current liabilities £	Long term liabilities £	Total £
Unrestricted Funds	-	8,331	70,980	(41,217)	-	38,094
Restricted Funds	302,943	7,057	6,349	(4,875)	(58,500)	252,974
	<u>302,943</u>	<u>15,388</u>	<u>77,329</u>	<u>(46,092)</u>	<u>(58,500)</u>	<u>291,068</u>

12 Movement in Funds

	Balance at 1 August 2023 £	Incoming £	Outgoing £	Other movements £	Balance at 31 July 2024 £
Restricted Funds					
Awards for All 2022	1,468	-	(1,468)	-	-
Awards for All 2024	-	4,000	(1,705)	-	2,295
Coop Community Fund	6,689	-	(6,201)	-	488
Dementia Prevention Fund	-	2,000	(675)	-	1,325
Happy Dayz	521	1,631	(2,152)	-	-
Interlink Winter Grant	-	995	(529)	-	466
Millenium Trust Fund	2,500	-	-	-	2,500
National Grid	-	9,756	(5,569)	-	4,187
Play Day 2023	562	1,247	(2,025)	-	(216)
Carried forward	<u>11,740</u>	<u>19,629</u>	<u>(20,324)</u>	<u>-</u>	<u>11,045</u>

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2024

12 Movement in Funds (continued)

	Balance at 1 August 2023 £	Incoming £	Outgoing £	Other movements	Balance at 31 July 2024 £
Restricted Funds (continued)					
Brought forward	11,740	19,629	(20,324)	-	11,045
RCT Capital Childcare	406	-	(406)	-	-
Small Capital Childcare	-	8,247	(8,247)	-	-
SPF - Micro	-	2,000	(1,349)	-	651
SPF - Multiply	-	4,059	(470)	-	3,589
SPF-R2	4,362	20,936	(13,757)	(3,600)	7,941
SPF-R3	-	8,200	-	-	8,200
Vol Factor - Interlink	-	1,000	-	-	1,000
Winter Hub	-	1,999	(957)	-	1,042
Capital expenditure less depreciation	218,986	-	(3,080)	3,600	219,506
Total of Restricted Funds	<u>235,494</u>	<u>66,070</u>	<u>(48,590)</u>	<u>-</u>	<u>252,974</u>
Unrestricted Funds					
General Funds	69,529	542,839	(574,274)	-	38,094
Total Funds	<u>305,023</u>	<u>608,909</u>	<u>(622,864)</u>	<u>-</u>	<u>291,068</u>

Purposes of restricted grant funds

- Awards 4 All - Grant funding was received to support revenue and capital costs for day nursery
- Coop Community Fund & Happy Dayz - received to support our mental health & wellbeing support
- Dementia Prevention - Signing group on a Friday morning with a light lunch included for people living with dementia and their carers
- Happy Dayz – the group do small fundraising events to support purchasing equipment that is identified as needed by the group.
- Interlink Winter Grant - Funding was received to provide art sessions in February and March 2024
- Millennium Trust Fund – Received to support a residential for young people identified within our youth
- National Grid - Grant was to purchase items to help reduce people utility bill at home and keep people warm. Included sessional costs, venue hire and heating costs
- Playday 2023 – Funds raised to support our National Playday Event.
- RCT Capital Childcare – Grant funding received to purchase resources and equipment to support our Early Years Provisions
- Small Capital Childcare – Grant funding received to purchase resources and equipment to support our Early Years Provisions
- SPF Micro - Funding was received to support a social games night, and also dinners on a Friday afternoon for senior service users
- SPF Multiply - This fund was a numeracy based grant. The grant for July-October 2024 and was based up the allotment on a Friday and an art session on a Monday as part of a social enterprise.
- SPF-R1 – Grant funds were received to renovate the café area and create a confidential space in our "Cw
- SPF-R2 – Revenue grant funds were allocated to cover a Community Development Coordinator role and resources for the community garden, and capital funding was allocated to purchase a large shed.
- SPF R3 - Continuation of the Eco-Hub grant covering Community Development Coordinator role and reso
- Vol Factor Interlink – Funds were provided to support additional activities within the youth provision
- Winter Hub - Warm space grant to provide food and items to help keep people warm during the winter month – December 2023 -February 2024

13 Capital Commitments

There were no capital commitments as at 31 July 2024. (2023 - Nil)

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

14 Comparative Statement of Financial Activities - Year ended 31 July 2023

	Restricted £	Unrestricted £	Total £
INCOME			
Grants	35,478	12,540	48,018
Charitable activities	858	397,993	398,851
Investment income	-	519	519
Other income	1,138	132,016	133,154
Total income	<u>37,474</u>	<u>543,068</u>	<u>580,542</u>
EXPENDITURE			
Expenditure on charitable activities	33,931	534,994	568,925
Total expenditure	<u>33,931</u>	<u>534,994</u>	<u>568,925</u>
Net movement in funds	3,543	8,074	11,617
Transfers between funds	-	-	-
Net movement in funds	<u>3,543</u>	<u>8,074</u>	<u>11,617</u>
Total funds brought forward	231,951	61,455	293,406
Total of funds carried forward	<u>235,494</u>	<u>69,529</u>	<u>305,023</u>

The figures on this page give a detailed breakdown of the comparative fund activity as noted on the Statement of Financial Activities shown on page 6 of the accounts.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LTD

England & Wales - Charity number 1064957

Accounts

Company Registration No: 03226397

Registered Charity No: 1064957

**LLANHARAN COMMUNITY DEVELOPMENT
PROJECT LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

**REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023**

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

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LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 JULY 2023

Company Registration number	03226397	
Registered charity number	1064957	
Registered office	23a Bridgend Road Llanharan Pontyclun Rhondda Cynon Taf CF72 9RD	
Directors and Management Committee Members	Mr D Russell Mrs J Hawkshaw Mr G Hopkins Mr G Butler Miss S Turton Dr B Hallingberg Mr SW Russell Miss BL Thomas Mrs J Hardy	Chairperson Treasurer (appointed 21 November 2022) (appointed 22 November 2022)
Company Secretary	Miss S Turton	
Co-ordinator/Manager	Mrs K Evans	
Bankers	HSBC plc 61 High Street Cowbridge South Glamorgan CF71 7YJ	
Reporting accountants	Williams Ross Limited 4 Ynys Bridge Court Gwaelod Y Garth Cardiff CF15 9SS	

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
REPORT OF THE MANAGEMENT COMMITTEE (continued)
YEAR ENDED 31 JULY 2023

The Trustees present their annual report and financial statements for the year ended 31 July 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes and the trust deed.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee and was incorporated on 18 July 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Charitable status

The company was granted charitable status on 21 October 1997.

Principal activity and public benefit statement

The principal activity of the company is to relieve poverty, advance education and provide facilities for recreation and leisure time occupation in particular within the community of Llanharan and with particular regard to such persons who are unemployed or are suffering the consequences of economic disadvantage. The company benefits the public by provision of training and resources through such charitable means as may be deemed appropriate in order to contribute to the development of the area both economically and socially.

Directors and their interests

The directors of the company are listed on page 1 of these accounts. None of these directors held any shares as the company is limited by guarantee. The directors give their time freely and receive no financial benefits other than the payment of expenses.

Recruitment of Directors / Trustees

Full membership of the Charity is open to any person who lives or works in Llanharan or the immediately surrounding area. Directors are appointed in accordance with the Charity's Articles of Association at the AGM, with at least two thirds of the directors being full members of the Charity.

Advertisements are placed in local free newspapers, magazines and in shops and the Drop-In Centre to widen the recruitment opportunities.

Overall aims

Llanharan Community Development Project Limited seeks:

- To identify and address the needs of the people within Llanharan, Brynna and Bryncae and in so doing, to create a stronger sense of community throughout the area.
- To maintain a not-for-profit company and charity to provide training, employment, social and recreational services that meet identified needs.
- To develop effective working partnerships with a range of relevant organisations to achieve our aims.
- To strengthen the management committee board by identifying strengths and applicable skills of individuals whom are keen to sit at a governance level.
- To extend our services wider, where possible within the community to support the needs of local residents.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
REPORT OF THE MANAGEMENT COMMITTEE (continued)
YEAR ENDED 31 JULY 2023

Activities and achievements

LCDP has continued to be a well respected hub in the heart of the community supporting all ages, offering much needed public services, meeting individual and group needs working collaboratively and creatively with many partners, creating new networks achieving agreed outcomes.

LCDP will continue to refurbish and make building repairs where necessary to improve the centre's facilities, as the organisation has outgrown the facility and require extension to be able to meet the needs and demands of the growing community.

LCDP continue to self-evaluate our provisions to maintain the quality standard of service we provide along with CPD in all areas of training needed to enhance the staff and volunteer's development in line with regulatory requirements. LCDP continue to provide After-school provision to enable parents to have affordable childcare options as well as Open Access play provision term time and during the holidays.

LCDP have increased adult community services where we support mental health & wellbeing of community members offering information and advice sessions and activities. We continue to be an approved hub for social prescribing which in turn has supported LCDP to promote our services and continue to work closely with Cwm Taff Health Board and Interlink Wellbeing team, meeting local authority priorities linked to the future generation & wellbeing act in Wales.

LCDP continue to adhere to CIW regulations to support affordable childcare options within Brynna, Bryncae & Llanharan.

LCDP Play Tots continue to be registered as an ESTYN provider which allows more families to access free childcare inline with education standards. LCDP has also become a Flying Start provider engaging with RCT Resilient families team offering support to families working collaboratively within a multi agency framework

Plans for future periods

The management committee continue to monitor risks, both external and internal, to which the charity is exposed. LCDP secured an additional asset, by purchasing land adjacent to the LCDP property with a view to apply for funding over two years to redevelop the land to expand our current facilities a community hub making space for all services offered by LCDP all year round. LCDP board of Trustees appreciate the risk of the mortgage loan but feel the opportunity is in the best interest of the organisation's growth and future long-

Accounting, monitoring and reporting procedures are in place and have been improved and will be reviewed periodically to ensure that they still meet the needs of the Project.

Financial / staff review

Our staff are employed part time and full time. LCDP staff that are dually qualified, this is the most effective and flexible way of meeting the service needs to ensure the effective running of the services we provide.

There was an operating surplus for the year under review of £11,617, i.e. an excess of income over expenditure (2022 - surplus of £1,952).

LCDP strive to continue to thrive in the next financial year developing and extending the organisations infrastructure planning to expand building space working with a number of partners to increase the organisations capacity to offer additional spaces to families meeting the high demand for local affordable

Our main sources of income are from our social enterprises, service level agreements and commissioned services with the local authority. We still endeavour to secure long-term funding to become further sustainable. LCDP continue to maintain current and new SLA's for youth provision, Playscheme and Care 2

Risk Management

The management committee continues to monitor risks, both external and internal, to which the charity is exposed. Accounting, monitoring and reporting procedures are in place, but will be reviewed periodically to ensure that they still meet the needs of the Project.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
REPORT OF THE MANAGEMENT COMMITTEE (continued)
YEAR ENDED 31 JULY 2023

Risk Management (continued)

Future viability of the charity in terms of continued recruitment of trustees and volunteers to replace those retiring has been addressed successfully during this year and continues to be a priority.

Reserves policy

The Reserves Policy of LCDP is that a prudent level of reserves is maintained consistent with the delivery of planned services for the next financial year.

Investment Policy

The directors may invest any funds not immediately required for the furtherance of the Charity's objectives in such investments, securities and property as they see fit.

Responsibilities of the Management Committee

The Management Committee (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Management Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and that enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Management Committee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Board on 26/4/2024 and signed on its behalf by

S Russell

Mr SW Russell
Director

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

I report on the accounts of the Charity for the year ended 31 July 2023, which are set out on pages 6 to 14.

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

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) issued on 16 July 2014 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

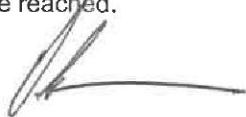
Independent examiner's statement

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

have not been met; or

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



Owen Morris
for and on behalf of
Williams Ross Limited
Chartered Accountants
4 Ynys Bridge Court
Gwaelod Y Garth
Cardiff
CF15 9SS


.....
Date

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 JULY 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
INCOME					
Grants	2a	35,478	12,540	48,018	16,957
Charitable activities	2b	858	397,993	398,851	379,303
Investment income	2c	-	519	519	8
Other income	2d	1,138	132,016	133,154	123,009
Total income		<u>37,474</u>	<u>543,068</u>	<u>580,542</u>	<u>519,277</u>
EXPENDITURE					
Expenditure on charitable activities	4	33,931	534,994	568,925	517,325
Total expenditure		<u>33,931</u>	<u>534,994</u>	<u>568,925</u>	<u>517,325</u>
Operating surplus / (deficit)		3,543	8,074	11,617	1,952
Transfers between funds		-	-	-	-
Net movement in funds	11	<u>3,543</u>	<u>8,074</u>	<u>11,617</u>	<u>1,952</u>
Total funds brought forward		231,951	61,455	293,406	291,454
Total of funds carried forward		<u>235,494</u>	<u>69,529</u>	<u>305,023</u>	<u>293,406</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

BALANCE SHEET

31 JULY 2023

	Note	£	2023	£	£	2022	£
Fixed assets							
Tangible assets	7			320,970			225,314
Current assets							
Stock			500			450	
Debtors and prepayments	8		50,230			60,660	
Cash at bank and in hand			18,586			36,178	
			<u>69,316</u>			<u>97,288</u>	
Less: Current liabilities	9		<u>20,263</u>			<u>29,196</u>	
Net current assets				49,053			68,092
Total assets less current liabilities				<u>370,023</u>			<u>293,406</u>
Creditors: amounts falling due after one year							
Loan	10			(65,000)			-
Total net assets	11			<u>305,023</u>			<u>293,406</u>
Represented by:							
Restricted funds	12			235,494			231,951
Unrestricted funds	12			69,529			61,455
Total funds				<u>305,023</u>			<u>293,406</u>

The company was entitled to exemption from audit under s.477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with s.476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the directors on 26/4/2024 and signed on their behalf by

SRossell

Mr SW Russell

Director

Company Registration No: 03226397

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Llanharan Community Development Project Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Income

Income is recognised in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

c) Going concern

The accounts have been prepared on a going concern basis as there are no material uncertainties over the charity's continuing operation.

d) Fund accounting

- i) Unrestricted funds are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- ii) Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e) Expenditure and irrecoverable VAT

Expenditure is included in the accounts on the accruals basis. It is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

f) Tangible fixed assets

All assets are included in the accounts at original cost and are depreciated as detailed below.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment -	25% straight line
Freehold land and buildings -	Nil

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any relevant discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023

1 Accounting policies (continued)

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any relevant discounts due.

j) Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Income

	Restricted	Unrestricted	2023	2022
	£	£	Total	Total
			£	£
a) Grants receivable				
Awards 4 All	5,928	-	5,928	4,072
Childcare Offer Grant	-	-	-	1,000
Coop Community Fund	2,014	-	2,014	3,038
MIND	-	-	-	2,500
Mynydd Portref Community Benefit Fund	-	-	-	1,000
RCT Capital Childcare	6,847	-	6,847	-
SPF-R1	14,870	-	14,870	-
SPF-R2	5,819	-	5,819	-
Government and local authority grants	-	12,540	12,540	5,347
	<u>35,478</u>	<u>12,540</u>	<u>48,018</u>	<u>16,957</u>
b) Income from charitable activities				
Fees receivable	-	395,737	395,737	378,794
Donations	858	2,256	3,114	509
	<u>858</u>	<u>397,993</u>	<u>398,851</u>	<u>379,303</u>
c) Investment income				
Bank interest	-	519	519	8
	<u>-</u>	<u>519</u>	<u>519</u>	<u>8</u>
d) Other income (Note 3)				
Care 2 Play (Service Level Agreement)	-	15,748	15,748	14,082
Estyn	-	1,000	1,000	950
Llanharan Community Council	-	20,833	20,833	32,279
Open Access Play (Service Level Agreement)	-	49,946	49,946	35,775
Youth (Service Level Agreement)	-	16,980	16,980	39,136
Other funding	1,138	27,509	28,647	787
	<u>1,138</u>	<u>132,016</u>	<u>133,154</u>	<u>123,009</u>
Total	<u>37,474</u>	<u>543,068</u>	<u>580,542</u>	<u>519,277</u>

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023

3 Other income

In 2023 £20,833 (2022 - £32,279) was receivable from Llanharan Community Council. The funds were used to support LCDP in providing services within the community. This contributed towards general running costs and additional costs incurred to ensure that LCDP retain a presence within Llanharan, Brynna and Bryncae providing valuable services for a variety of people of all ages, including affordable childcare and play opportunities, adult education, afterschool clubs, sports clubs and a community café. During the pandemic LCDP adapted to the changes of the community needs and supported the isolated and vulnerable with activity packs and treat boxes.

Open Access Play funding of £49,946 (2022 - £35,775) was receiveable as part of a service level agreement to provide play opportunities at 3 locations within the community for children and young people aged between 5 - 14 years.

A further £16,980 (2022 - £39,136) was received from RCTCBC in a service level agreement to allow a youth club to be run one evening per week and additional off-site activities supported by qualified staff in a safe environment offering various activities, issue based sessions and support with social skills where needed. During the pandemic we adapted our services to provide online support to young people.

Care 2 Play provides support to children with additional needs through elements of play opportunities in partnership with RCTCBC.

4 Expenditure on charitable activities

	Basis of Allocation	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Costs directly allocated to activities					
Materials and equipment	Direct	10,014	33,331	43,345	34,314
Wages and salaries	Staff time	1,175	356,355	357,530	309,687
Pension contributions	Direct	23	4,332	4,355	4,449
Artists fees	Direct	11,435	148	11,583	13,220
Trips and performances	Direct	-	4,250	4,250	3,744
Hire of rooms and equipment	Direct	180	21,295	21,475	22,100
Staff training, education and promotion	Direct	-	135	135	1,639
Repairs and maintenance	Direct	4,036	13,082	17,118	22,615
Insurance	Direct	-	6,097	6,097	3,262
Light and heat	Direct	-	4,559	4,559	4,853
Print, postage & stationery	Direct	-	4,628	4,628	3,936
Advertising	Direct	91	460	551	101
Charitable donations	Direct	-	-	-	-
Travelling and subsistence	Direct	-	3,515	3,515	8,549
Volunteer expenses	Direct	-	171	171	274
Legal and professional fees	Direct	-	5,766	5,766	7,513
Bad and doubtful debts	Direct	-	(134)	(134)	499
Support costs					
Rates and water rates	Usage	-	812	812	1,457
General office and finance staff	Staff time	5,709	51,465	57,174	56,076
Telephone	Staff time	-	6,084	6,084	3,989
General expenses	Usage	-	8,086	8,086	8,418
Bank charges	Usage	-	3,463	3,463	1,587
Loan interest			813	813	-
Depreciation - fixtures and equipment	Usage	1,268	3,941	5,209	2,907
Governance costs					
Accountancy fees	Direct	-	2,340	2,340	2,136
		<u>33,931</u>	<u>534,994</u>	<u>568,925</u>	<u>517,325</u>

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023

5 Net income / (expenditure) for the year

This is stated after charging:-

	2023	2022
	£	£
Accountancy fees	2,340	2,136

6 Employee information

	2023	2022
	£	£
Wages and salaries	400,826	352,924
Social security costs	13,878	12,839
Staff pension costs	4,355	4,449
	<u>419,059</u>	<u>370,212</u>

The directors and members of the Committee of Management are not remunerated and no employee received emoluments in excess of £60,000.

No expenses were paid to trustees of the company other than for reimbursement of mileage.

The average monthly number of persons, employed by the company during the year was:

	2023	2022
Direct charitable activities	27	22
Management and administration	4	4
	<u>31</u>	<u>26</u>

7 Tangible fixed assets

	Freehold land & buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 August 2022 (restated)	212,449	129,049	341,498
Additions	90,494	10,557	101,051
Disposals	-	(242)	(242)
At 31 July 2023	<u>302,943</u>	<u>139,364</u>	<u>442,307</u>
Depreciation			
At 1 August 2022 (restated)	-	116,184	116,184
Charge for the year	-	5,208	5,208
On disposals	-	(55)	(55)
At 31 July 2023	<u>-</u>	<u>121,337</u>	<u>121,337</u>
Net Book Value			
At 31 July 2023	<u>302,943</u>	<u>18,027</u>	<u>320,970</u>
At 31 July 2022	<u>212,449</u>	<u>12,865</u>	<u>225,314</u>

Freehold land and buildings represents the original purchase cost of the premises from which Llanharan Community Development Fund operates.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023

8 Debtors

	2023	2022
	£	£
Debtors	32,471	45,410
Grants receivable	8,333	-
Other debtors	9,426	15,250
	<u>50,230</u>	<u>60,660</u>

9 Creditors - Amounts falling due within one year

	2023	2022
	£	£
Other creditors and accruals	20,263	29,196
	<u>20,263</u>	<u>29,196</u>

10 Creditors - Amounts falling after more than one year

	2023	2022
	£	£
Loan	65,000	-
	<u>65,000</u>	<u>-</u>

11 Analysis of net assets between funds

	Property	Other fixed assets	Current assets	Current liabilities	Long term liabilities	Total
	£	£	£	£	£	£
Unrestricted Funds	-	11,490	78,302	(20,263)	-	69,529
Restricted Funds	302,943	6,537	(8,986)	-	(65,000)	235,494
	<u>302,943</u>	<u>18,027</u>	<u>69,316</u>	<u>(20,263)</u>	<u>(65,000)</u>	<u>305,023</u>

12 Movement in Funds

	Balance at 1 August 2022	Incoming	Outgoing	Other movements	Balance at 31 July 2023
	£	£	£	£	£
Restricted Funds					
Awards for All 2022	(1,877)	5,928	(2,583)	-	1,468
Coop Community Fund	5,477	2,014	(802)	-	6,689
Happy Dayz	303	669	(451)	-	521
Millenium Trust Fund	2,500	-	-	-	2,500
Mynydd Portref Community Benefit Fund	2,375	-	(2,375)	-	-
Play Day 2021	59	-	(59)	-	-
Play Day 2023	-	1,327	(765)	-	562
P S A 19/20	106	-	(106)	-	-
RCT Capital Childcare	-	6,847	(929)	(5,512)	406
Carried forward	8,943	16,785	(8,070)	(5,512)	12,146

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023

12 Movement in Funds (continued)

	Balance at 1 August 2022 £	Incoming £	Outgoing £	Other movements	Balance at 31 July 2023 £
Restricted Funds (continued)					
Brought forward	8,943	16,785	(8,070)	(5,512)	12,146
Third Sector Small Grant Scheme	11	-	(11)	-	-
SPF-R1	-	14,870	(14,256)	(614)	-
SPF-R2	-	5,819	(1,457)	-	4,362
VSRF	8,869	-	(8,869)	-	-
Capital expenditure less depreciation	214,128	-	(1,268)	6,126	218,986
Total of Restricted Funds	231,951	37,474	(33,931)	-	235,494
Unrestricted Funds					
General Funds	61,455	543,068	(534,994)	-	69,529
Total Funds	293,406	580,542	(568,925)	-	305,023

Purposes of restricted grant funds

- Awards 4 All funding of £5,928 was secured to revamp the internal space of the Day Nursery and to purchase wooden equipment in line with the Montessori approach.
- Coop Community Fund & Happy Dayz - received to support our mental health & wellbeing support
- Happy Dayz – the group do small fundraising events to support purchasing equipment that is identified as needed by the group.
- Millennium Trust Fund – Received to support a residential for young people identified within our youth
- Playday 2023 – Funds raised to support our National Playday Event.
- RCT Capital Childcare – Grant funding received to purchase an outdoor canopy and ICT equipment for our Day Nursery, also outdoor fencing and ICT equipment for our Playtots Playgroup.
- SPF-R1 – Grant funds were received to renovate the café area and create a confidential space in our “Cwt
- SPF-R2 – Revenue grant funds were allocated to cover a Community Development Coordinator role and resources for the community garden, and capital funding was allocated to purchase a large shed.

13 Capital Commitments

There were no capital commitments as at 31 July 2023. (2022 - Nil)

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023

13 Comparative Statement of Financial Activities - Year ended 31 July 2022

	Restricted £	Unrestricted £	Total £
INCOME			
Grants	11,610	5,347	16,957
Charitable activities	193	379,110	379,303
Investment income	-	8	8
Other income	286	122,723	123,009
Total income	<u>12,089</u>	<u>507,188</u>	<u>519,277</u>
EXPENDITURE			
Expenditure on charitable activities	16,055	501,270	517,325
Total expenditure	<u>16,055</u>	<u>501,270</u>	<u>517,325</u>
Net movement in funds	(3,966)	5,918	1,952
Transfers between funds	-	-	-
Net movement in funds	<u>(3,966)</u>	<u>5,918</u>	<u>1,952</u>
Total funds brought forward	235,917	55,537	291,454
Total of funds carried forward	<u>231,951</u>	<u>61,455</u>	<u>293,406</u>

The figures on this page give a detailed breakdown of the comparative fund activity as noted on the Statement of Financial Activities shown on page 6 of the accounts.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LTD

England & Wales - Charity number 1064957

Accounts

Company Registration No: 03226397

Registered Charity No: 1064957

**LLANHARAN COMMUNITY DEVELOPMENT
PROJECT LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

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LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 JULY 2022

Company Registration number	03226397	
Registered charity number	1064957	
Registered office	23a Bridgend Road Llanharan Pontyclun Rhondda Cynon Taf CF72 9RD	
Directors and Management Committee Members	Mr D Russell Mrs J Hawkshaw Mr G Hopkins Mr G Butler Miss S Turton Dr B Hallingberg Mr SW Russell	Chairperson Treasurer
Company Secretary	Miss S Turton	
Co-ordinator/Manager	Mrs K Evans	
Bankers	HSBC 16 Ely Valley Road Talbot Green Pontyclun CF72 8AP	
Reporting accountants	Williams Ross Limited 4 Ynys Bridge Court Gwaelod Y Garth Cardiff CF15 9SS	
Solicitor	Geldards LLP Dumfries House Dumfries Place Cardiff CF10 3ZF	

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
REPORT OF THE MANAGEMENT COMMITTEE (continued)
YEAR ENDED 31 JULY 2022

The Trustees present their annual report and financial statements for the year ended 31 July 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes and the trust deed.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee and was incorporated on 18 July 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Charitable status

The company was granted charitable status on 21 October 1997.

Principal activity and public benefit statement

The principal activity of the company is to relieve poverty, advance education and provide facilities for recreation and leisure time occupation in particular within the community of Llanharan and with particular regard to such persons who are unemployed or are suffering the consequences of economic disadvantage. The company benefits the public by provision of training and resources through such charitable means as may be deemed appropriate in order to contribute to the development of the area both economically and socially.

Directors and their interests

The directors of the company are listed on page 1 of these accounts. None of these directors held any shares as the company is limited by guarantee. The directors give their time freely and receive no financial benefits other than the payment of expenses.

Recruitment of Directors / Trustees

Full membership of the Charity is open to any person who lives or works in Llanharan or the immediately surrounding area. Directors are appointed in accordance with the Charity's Articles of Association at the AGM, with at least two thirds of the directors being full members of the Charity.

Advertisements are placed in local free newspapers, magazines and in shops and the Drop-In Centre to widen the recruitment opportunities.

Overall aims

Llanharan Community Development Project Limited seeks:

- To identify and address the needs of the people within Llanharan, Brynna and Bryncae and in so doing, to create a stronger sense of community throughout the area.
- To maintain a not-for-profit company and charity to provide training, employment, social and recreational services that meet identified needs.
- To develop effective working partnerships with a range of relevant organisations to achieve our aims.
- To strengthen the management committee board by identifying strengths and applicable skills of individuals whom are keen to sit at a governance level.
- To extend our services wider, where possible within the community to support the needs of local residents.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
REPORT OF THE MANAGEMENT COMMITTEE (continued)
YEAR ENDED 31 JULY 2022

Activities and achievements

LCDP has continued to be a well respected hub in the heart of the community supporting all ages, offering much needed public services, meeting individual and group needs working collaboratively and creatively with many partners, creating new networks achieving agreed outcomes.

LCDP will continue to refurbish and make building repairs where necessary to improve the centre's facilities, using local trades persons where possible to support the community.

LCDP continue to self-evaluate our provisions to maintain the standard of service we provide along with CPD in all areas of training needed to enhance the staff and volunteer's development in line with regulatory requirements.

LCDP continue to provide After-school provision to enable parents to have affordable childcare options. Due to Covid-19 we have needed to adapt the services and utilise local community centres to provide the care. During this time we perfected our community offer to support mental health & wellbeing of community members offering information and advice sessions and becoming an approved hub for social prescribing which in turn has supported LCDP to promote our services working closely with Cwm Taff health board and Interlink Wellbeing team, meeting local authority priorities linked to the future generation & wellbeing act in Wales.

LCDP continue to adhere to CIW regulations to support affordable childcare options within Brynna, Bryncae & Llanharan.

LCDP secured grant funding which allowed us to add additional space to our Day Nursery and renovate the outside space. This renovation has enabled LCDP to extend our numbers having more capacity to support more families which in turn increased our income.

LCDP Playtots registered as a ESTYN provider which allows more families to access free childcare inline with education standards.

Plans for future periods

LCDP strive to thrive in the next financial year developing and extending the organisations infrastructure planning to expand building space working with a number of partners to increase the organisations capacity to in time offer additional spaces to families meeting the high demand for local affordable childcare.

Our main sources of income are from our social enterprises, service level agreements and commissioned services with the local authority. We still endeavour to secure long term funding to become further sustainable. The start of the pandemic closed all our services leaving income very low, our efforts were turned to grant funding to remain sustainable and support the community to help combat loneliness & isolation until our social enterprises could reopen to full capacity. LCDP continued to maintain current and new SLA's for youth provision, Playscheme and Care 2 Play services.

Financial / staff review

Our staff are part time and full time staff that are dually qualified, this is the most effective and flexible way of meeting the needs to ensure the effective running of the services we provide.

Throughout the Covid-19 pandemic, we were able to retain our staff by the financial support from the furlough scheme until the lifting of restrictions to reopen services.

There was an operating surplus for the year under review of £1,952, i.e. an excess of income over expenditure (2021 - surplus of £27,402).

Risk Management

The management committee continues to monitor risks, both external and internal, to which the charity is exposed. Accounting, monitoring and reporting procedures are in place, but will be reviewed periodically to ensure that they still meet the needs of the Project.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
REPORT OF THE MANAGEMENT COMMITTEE (continued)
YEAR ENDED 31 JULY 2022

Risk Management (continued)

Future viability of the charity in terms of continued recruitment of trustees and volunteers to replace those retiring has been addressed successfully during this year and continues to be a priority.

Reserves policy

The Reserves Policy of LCDP is that a prudent level of reserves is maintained consistent with the delivery of planned services for the next financial year.

Investment Policy

The directors may invest any funds not immediately required for the furtherance of the Charity's objectives in such investments, securities and property as they see fit.

Responsibilities of the Management Committee

The Management Committee (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

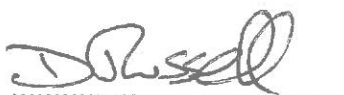
Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Management Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and that enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Management Committee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Board on 21/3/23 and signed on its behalf by



Mr D Russell
Chairperson

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

I report on the accounts of the Charity for the year ended 31 July 2022, which are set out on pages 6 to 14.

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

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) issued on 16 July 2014 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

have not been met; or

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

Williams Ross

Sian Marshall
for and on behalf of
Williams Ross Limited
Chartered Accountants
4 Ynys Bridge Court
Gwaelod Y Garth
Cardiff
CF15 9SS

22/3/2023
Date

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 JULY 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
INCOME					
Grants	2a	11,610	5,347	16,957	86,794
Charitable activities	2b	193	379,110	379,303	246,574
Investment income	2c	-	8	8	6
Other income	2d	286	122,723	123,009	90,075
Total income		<u>12,089</u>	<u>507,188</u>	<u>519,277</u>	<u>423,449</u>
Expenditure:					
Expenditure on charitable activities	4	16,055	501,270	517,325	396,047
Total expenditure		<u>16,055</u>	<u>501,270</u>	<u>517,325</u>	<u>396,047</u>
Operating surplus / (deficit)		(3,966)	5,918	1,952	27,402
Transfers between funds		-	-	-	-
Net movement in funds	11	<u>(3,966)</u>	<u>5,918</u>	<u>1,952</u>	<u>27,402</u>
Total funds brought forward		235,917	55,537	291,454	264,052
Total of funds carried forward		<u>231,951</u>	<u>61,455</u>	<u>293,406</u>	<u>291,454</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED**BALANCE SHEET****31 JULY 2022**

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	7		225,314		217,799
Current assets					
Stock		450		450	
Debtors and prepayments	8	60,660		19,054	
Cash at bank and in hand		36,178		82,233	
		97,288		101,737	
Less: Current liabilities	9	29,196		28,082	
Net current assets			68,092		73,655
Total net assets	10		293,406		291,454
Represented by:					
Restricted funds	11		231,951		235,917
Unrestricted funds	11		61,455		55,537
Total funds			293,406		291,454

The company was entitled to exemption from audit under s.477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with s.476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the directors on 21/3/23 and signed on their behalf by



Mr D Russell
Chairperson

Company Registration No: 03226397

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2022

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Llanharan Community Development Project Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Income

Income is recognised in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

c) Going concern

The accounts have been prepared on a going concern basis as there are no material uncertainties over the charity's continuing operation.

d) Fund accounting

- i) Unrestricted funds are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- ii) Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e) Expenditure and irrecoverable VAT

Expenditure is included in the accounts on the accruals basis. It is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

f) Tangible fixed assets

All assets are included in the accounts at original cost and are depreciated as detailed below.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment -	25% straight line
Freehold land and buildings -	Nil

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any relevant discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2022

1 Accounting policies (continued)

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any relevant discounts due.

j) Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Income

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
a) Grants receivable				
Awards 4 All	4,072		4,072	9,999
Blakemore & Son Ltd				150
Child Development Resources Grant				803
Childcare ICT Grant				1,000
Childcare Offer Grant	1,000	-	1,000	4,414
Community Foundation Wales	-	-	-	4,693
Coop Community Fund	3,038	-	3,038	233
Micro Grant (IL)				250
MIND	2,500	-	2,500	9,311
Mynydd Portref Community Benefit Fund	1,000	-	1,000	-
RCT Play Day 2019	-	-	-	500
Third Sector Small Grant Scheme	-	-	-	5,000
VSRF	-	-	-	20,045
Government and local authority grants	-	5,347	5,347	30,396
	<u>11,610</u>	<u>5,347</u>	<u>16,957</u>	<u>86,794</u>
b) Income from charitable activities				
Fees receivable	-	378,794	378,794	232,913
Donations	193	316	509	13,661
	<u>193</u>	<u>379,110</u>	<u>379,303</u>	<u>246,574</u>
c) Investment income				
Bank interest	-	8	8	6
	<u>-</u>	<u>8</u>	<u>8</u>	<u>6</u>
d) Other income (Note 3)				
Care 2 Play (Service Level Agreement)	-	14,082	14,082	2,216
Estyn		950	950	-
Llanharan Community Council	-	32,279	32,279	25,075
Open Access Play (Service Level Agreement)	-	35,775	35,775	38,448
Youth (Service Level Agreement)	-	39,136	39,136	15,000
Other funding	286	501	787	9,336
	<u>286</u>	<u>122,723</u>	<u>123,009</u>	<u>90,075</u>
Total	<u>12,089</u>	<u>507,188</u>	<u>519,277</u>	<u>423,449</u>

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2022

3 Other income

In 2022 £32,279 (2021 - £25,075) was receivable from Llanharan Community Council. The funds were used to support LCDP in providing services within the community. This contributed towards general running costs and additional costs incurred to ensure that LCDP retain a presence within Llanharan, Brynna and Bryncae providing valuable services for a variety of people of all ages, including affordable childcare and play opportunities, adult education, afterschool clubs, sports clubs and a community café. During the pandemic LCDP adapted to the changes of the community needs and supported the isolated and vulnerable with activity packs and treat boxes.

Open Access Play funding of £35,775 (2021 - £38,448) was receiveable as part of a service level agreement to provide play opportunities at 3 locations within the community for children and young people aged between 5 - 14 years.

A further £39,136 (2021 - £15,000) was received from RCTCBC in a service level agreement to allow a youth club to be run one evening per week and additional off-site activities supported by qualified staff in a safe environment offering various activities, issue based sessions and support with social skills where needed. During the pandemic we adapted our services to provide online support to young people.

Care 2 Play provides support to children with additional needs through elements of play opportunities in partnership with RCTCBC.

4 Expenditure on charitable activities

	Basis of Allocation	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Costs directly allocated to activities					
Materials and equipment	Direct	3,467	30,847	34,314	20,981
Wages and salaries	Staff time	-	309,687	309,687	215,782
Pension contributions	Direct	-	4,449	4,449	3,270
Artists fees	Direct	4,610	8,610	13,220	7,808
Trips and performances	Direct	-	3,744	3,744	-
Hire of rooms and equipment	Direct	478	21,622	22,100	20,351
Staff training, education and promotion	Direct	-	1,639	1,639	-
Repairs and maintenance	Direct	1,458	21,157	22,615	21,993
Insurance	Direct	-	3,262	3,262	2,742
Light and heat	Direct	-	4,853	4,853	4,604
Print, postage & stationery	Direct	-	3,936	3,936	5,868
Advertising	Direct	-	101	101	55
Charitable donations	Direct	-	-	-	92
Travelling and subsistence	Direct	-	8,549	8,549	2,311
Volunteer expenses	Direct	-	274	274	101
Legal and professional fees	Direct	7	7,506	7,513	3,425
Bad and doubtful debts	Direct	-	499	499	2,353
Support costs					
Rates and water rates	Usage	-	1,457	1,457	1,315
General office and finance staff	Staff time	4,736	51,340	56,076	68,670
Telephone	Staff time	141	3,848	3,989	4,477
General expenses	Usage	341	8,077	8,418	5,012
Bank charges	Usage	-	1,587	1,587	1,390
Depreciation - fixtures and equipment	Usage	817	2,090	2,907	1,011
Governance costs					
Accountancy fees	Direct	-	2,136	2,136	2,436
		<u>16,055</u>	<u>501,270</u>	<u>517,325</u>	<u>396,047</u>

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2022

5 Net income / (expenditure) for the year
This is stated after charging:-

	2022	2021
	£	£
Accountancy fees	<u>2,136</u>	<u>2,436</u>

6 Employee information

	2022	2021
	£	£
Wages and salaries	352,924	279,188
Social security costs	12,839	5,264
Staff pension costs	4,449	3,270
	<u>370,212</u>	<u>287,722</u>

The directors and members of the Committee of Management are not remunerated and no employee received emoluments in excess of £60,000.

No expenses were paid to trustees of the company other than for reimbursement of mileage.

The average monthly number of persons, employed by the company during the year was:

	2022	2021
Direct charitable activities	22	16
Management and administration	4	2
	<u>26</u>	<u>18</u>

7 Tangible fixed assets

	Freehold land & buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 August 2021 (restated)	212,449	118,627	331,076
Additions	-	10,422	10,422
Disposals	-	-	-
At 31 July 2022	<u>212,449</u>	<u>129,049</u>	<u>341,498</u>
Depreciation			
At 1 August 2021 (restated)	-	113,277	113,277
Charge for the year	-	2,907	2,907
On disposals	-	-	-
At 31 July 2022	<u>-</u>	<u>116,184</u>	<u>116,184</u>
Net Book Value			
At 31 July 2022	<u>212,449</u>	<u>12,865</u>	<u>225,314</u>
At 31 July 2021	<u>212,449</u>	<u>5,350</u>	<u>217,799</u>

Freehold land and buildings represents the original purchase cost of the premises from which Llanharan Community Development Fund operates.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2022

8 Debtors

	2022	2021
	£	£
Debtors	45,410	12,623
Other debtors	15,250	6,431
	<u>60,660</u>	<u>19,054</u>

9 Creditors - Amounts falling due within one year

	2022	2021
	£	£
Other creditors and accruals	29,196	28,082
	<u>29,196</u>	<u>28,082</u>

10 Analysis of net assets between funds

	Property	Other fixed assets	Current assets	Current liabilities	Total
	£	£	£	£	£
Unrestricted Funds	-	11,186	79,465	(29,196)	61,455
Restricted Funds	212,449	1,679	17,823	-	231,951
	<u>212,449</u>	<u>12,865</u>	<u>97,288</u>	<u>(29,196)</u>	<u>293,406</u>

11 Movement in Funds

	Balance at 1 August 2021	Incoming	Outgoing	Other movements	Balance at 31 July 2022
	£	£	£		£
Restricted Funds					
Awards for All	240	4,072	(6,189)	-	(1,877)
Childcare Offer (Grant)	-	1,000	(1,000)	-	-
Coop Community Fund	2,939	3,038	(500)	-	5,477
Happy Dayz	37	286	(20)	-	303
Millenium Trust Fund	-	2,500	-	-	2,500
Mynydd Portref Community Benefit Fund	1,375	1,000	-	-	2,375
Play Day 2021	896	193	(1,030)	-	59
P S A 19/20	106	-	-	-	106
Third Sector Small Grant Scheme	4,680	-	(4,669)	-	11
VSRF	10,699	-	(1,830)	-	8,869
Youth (SLA)	-	-	-	-	-
Capital expenditure less depreciation	214,945	-	(817)	-	214,128
Total of Restricted Funds	<u>235,917</u>	<u>12,089</u>	<u>(16,055)</u>	<u>-</u>	<u>231,951</u>
Unrestricted Funds					
General Funds	55,537	507,188	(501,270)	-	61,455
Total Funds	<u>291,454</u>	<u>519,277</u>	<u>(517,325)</u>	<u>-</u>	<u>293,406</u>

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2022

11 Movement in Funds (continued)

Purposes of restricted grant funds

- Awards 4 All funding of £4,072 was secured to revamp the internal space of the Day Nursery and to purchase wooden equipment in line with the Montessori approach.
- Childcare Offer grant of £1,000 was received in purchase IT equipment to support the day nursery and holiday club.
- Coop Community Fund & Happy Dayz - received to support our mental health & wellbeing support group.
- Millennium Trust Fund – Received to support a residential for young people identified within our youth group.
- Mynydd Portref Community Benevolent Fund - Received £1,000 to support expansion opportunities for LCDP.

12 Capital Commitments

There were no capital commitments as at 31 July 2022. (2021 - Nil)

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2022

13 Comparative Statement of Financial Activities - Year ended 31 July 2021

	Restricted £	Unrestricted £	Total £
INCOME			
Grants	56,398	30,396	86,794
Charitable activities	3,400	243,174	246,574
Investment income	-	6	6
Other income	2,336	87,739	90,075
Total income	<u>62,134</u>	<u>361,315</u>	<u>423,449</u>
EXPENDITURE			
Expenditure on charitable activities	45,300	350,747	396,047
Total expenditure	<u>45,300</u>	<u>350,747</u>	<u>396,047</u>
Net movement in funds	16,834	10,568	27,402
Transfers between funds	-	-	-
Net movement in funds	<u>16,834</u>	<u>10,568</u>	<u>27,402</u>
Total funds brought forward	236,225	27,827	264,052
Total of funds carried forward	<u>253,059</u>	<u>38,395</u>	<u>291,454</u>

The figures on this page give a detailed breakdown of the comparative fund activity as noted on the Statement of Financial Activities shown on page 6 of the accounts.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LTD

England & Wales - Charity number 1064957

Accounts

Company Registration No: 03226397

Registered Charity No: 1064957

**LLANHARAN COMMUNITY DEVELOPMENT
PROJECT LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

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LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 JULY 2021

Company Registration number	03226397	
Registered charity number	1064957	
Registered office	23a Bridgend Road Llanharan Pontyclun Rhondda Cynon Taf CF72 9RD	
Directors and Management Committee Members	Mr D Russell Mr N McAndrew Mrs J Hawkshaw Mr G Hopkins Mr G Butler Miss S Turton Mr S Aksin Miss J James Dr B Hallingberg Mrs D Bailey Mr SW Russell	Chairperson Treasurer (resigned 15 April 2021) Treasurer (appointed 15 April 2021) (resigned 10 August 2020) (resigned 31 July 2021) (resigned 8 February 2021) (appointed 15 April 2021)
Company Secretary	Mrs J Hawkshaw Miss S Turton	(resigned 15 April 2021) (appointed 15 April 2021)
Co-ordinator/Manager	Mrs K Evans	
Bankers	HSBC 16 Ely Valley Road Talbot Green Pontyclun CF72 8AP	
Reporting accountants	Williams Ross Limited 4 Ynys Bridge Court Gwaelod Y Garth Cardiff CF15 9SS	
Solicitor	Geldards LLP Dumfries House Dumfries Place Cardiff CF10 3ZF	

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

REPORT OF THE MANAGEMENT COMMITTEE (continued)

YEAR ENDED 31 JULY 2021

The Trustees present their annual report and financial statements for the year ended 31 July 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes and the trust deed.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee and was incorporated on 18 July 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Charitable status

The company was granted charitable status on 21 October 1997.

Principal activity and public benefit statement

The principal activity of the company is to relieve poverty, advance education and provide facilities for recreation and leisure time occupation in particular within the community of Llanharan and with particular regard to such persons who are unemployed or are suffering the consequences of economic disadvantage. The company benefits the public by provision of training and resources through such charitable means as may be deemed appropriate in order to contribute to the development of the area both economically and socially.

Directors and their interests

The directors of the company are listed on page 1 of these accounts. None of these directors held any shares as the company is limited by guarantee. The directors give their time freely and receive no financial benefits other than the payment of expenses.

Recruitment of Directors / Trustees

Full membership of the Charity is open to any person who lives or works in Llanharan or the immediately surrounding area. Directors are appointed in accordance with the Charity's Articles of Association at the AGM, with at least two thirds of the directors being full members of the Charity.

Advertisements are placed in local free newspapers, magazines and in shops and the Drop-In Centre to widen the recruitment opportunities.

Overall aims

Llanharan Community Development Project Limited seeks:

- To identify and address the needs of the people within Llanharan, Brynna and Bryncae and in so doing, to create a stronger sense of community throughout the area.
- To maintain a not-for-profit company and charity to provide training, employment, social and recreational services that meet identified needs.
- To develop effective working partnerships with a range of relevant organisations to achieve our aims.
- To strengthen the management committee board by identifying strengths and applicable skills of individuals whom are keen to sit at a governance level.
- To extend our services wider, where possible within the community to support the needs of local residents.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

REPORT OF THE MANAGEMENT COMMITTEE (continued)

YEAR ENDED 31 JULY 2021

Activities and achievements

LCDP will continue to refurbish and make building repairs where necessary to improve the centre's facilities, using local trades persons where possible to support the community.

LCDP continue to work with key professionals and organisations including statutory, private and voluntary sector to develop and maintain a business plan for the next five years for future sustainability and continue to work to achieve this for a 5 year strategic plan.

LCDP continue to self-evaluate our provisions to maintain the standard of service we provide along with CPD in all areas of training needed to enhance the staff and volunteer's development in line with regulatory requirements.

LCDP continue to provide After-school provision to enable parents to have affordable childcare options. Due to Covid-19 we have needed to adapt the services and utilise local community centres to provide the care.

LCDP continue to adhere to CIW regulations to support affordable childcare options within Brynna, Bryncae & Llanharan.

LCDP secured grant funding which allowed us to add additional space to our Day Nursery and renovate the outside space.

LCDP received donations from local organisations to support the community during Covid-19 with door step deliveries of food packs for those suffering from loneliness and isolation. The organisation worked through the pandemic on limited capacity of staff to support our community in this time of need. We were able to support all ages with activity pack through funding from numerous sources. After a difficult year the Charity then celebrated its 25 years of success supporting the communities of Llanharan, Brynna & Bryncae.

Plans for future periods

Our main sources of income are from our social enterprises, service level agreements and commissioned services with the local authority. We still endeavour to secure long term funding to become further sustainable. The start of the pandemic closed all our services leaving income very low, our efforts were turned to grant funding to remain sustainable and support the community to help combat loneliness & isolation until our social enterprises could reopen to full capacity. LCDP continued to maintain current and new SLA's for youth provision, Playscheme and Care 2 Play services.

Financial / staff review

Our staff are part time and full time staff that are dually qualified, this is the most effective and flexible way of meeting the needs to ensure the effective running of the services we provide.

Throughout the Covid-19 pandemic, we were able to retain our staff by the financial support from the furlough scheme until the lifting of restrictions to reopen services.

There was an operating surplus for the year under review of £27,402, i.e. an excess of income over expenditure (2020 - surplus of £16,954).

Risk Management

The management committee continues to monitor risks, both external and internal, to which the charity is exposed. Accounting, monitoring and reporting procedures are in place, but will be reviewed periodically to ensure that they still meet the needs of the Project.

Future viability of the charity in terms of continued recruitment of trustees and volunteers to replace those retiring has been addressed successfully during this year and continues to be a priority.

Reserves policy

The Reserves Policy of LCDP is that a prudent level of reserves is maintained consistent with the delivery of planned services for the next financial year.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
REPORT OF THE MANAGEMENT COMMITTEE (continued)
YEAR ENDED 31 JULY 2021

Investment Policy

The directors may invest any funds not immediately required for the furtherance of the Charity's objectives in such investments, securities and property as they see fit.

Responsibilities of the Management Committee

The Management Committee (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Management Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and that enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Management Committee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Board on 26/4/22 and signed on its behalf by



Mr D Russell
Chairperson

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

I report on the accounts of the Charity for the year ended 31 July 2021, which are set out on pages 6 to 15.

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

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) issued on 16 July 2014 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

have not been met; or

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



John Chown
for and on behalf of
Williams Ross Limited
Chartered Accountants
4 Ynys Bridge Court
Gwaelod Y Garth
Cardiff
CF15 9SS

16 April 2022
.....
Date

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 JULY 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
INCOME					
Grants	2a	56,398	30,396	86,794	97,057
Charitable activities	2b	3,400	243,174	246,574	209,309
Investment income	2c	-	6	6	20
Other income	2d	2,336	87,739	90,075	65,100
Total income		<u>62,134</u>	<u>361,315</u>	<u>423,449</u>	<u>371,486</u>
Expenditure:					
Expenditure on charitable activities	4	45,300	350,747	396,047	354,532
Total expenditure		<u>45,300</u>	<u>350,747</u>	<u>396,047</u>	<u>354,532</u>
Operating surplus / (deficit)		16,834	10,568	27,402	16,954
Transfers between funds		(17,142)	17,142	-	-
Net movement in funds	11	<u>(308)</u>	<u>27,710</u>	<u>27,402</u>	<u>16,954</u>
Total funds brought forward		236,225	27,827	264,052	247,098
Total of funds carried forward		<u>235,917</u>	<u>55,537</u>	<u>291,454</u>	<u>264,052</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

BALANCE SHEET

31 JULY 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	7	217,799	214,160
Current assets			
Stock		450	450
Debtors and prepayments	8	19,054	17,963
Cash at bank and in hand		82,233	72,906
		<u>101,737</u>	<u>91,319</u>
Less: Current liabilities	9	<u>28,082</u>	<u>41,427</u>
Net current assets		73,655	49,892
Total net assets	10	<u>291,454</u>	<u>264,052</u>
Represented by:			
Restricted funds	11	235,917	236,225
Unrestricted funds	11	55,537	27,827
Total funds		<u>291,454</u>	<u>264,052</u>

The company was entitled to exemption from audit under s.477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with s.476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the directors on 26/4/22 and signed on their behalf by



Mr D Russell
Chairperson

Company Registration No: 03226397

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Llanharan Community Development Project Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Income

Income is recognised in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

c) Going concern

The accounts have been prepared on a going concern basis as there are no material uncertainties over the charity's continuing operation.

d) Fund accounting

- i) Unrestricted funds are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- ii) Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e) Expenditure and irrecoverable VAT

Expenditure is included in the accounts on the accruals basis. It is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

f) Tangible fixed assets

All assets are included in the accounts at original cost and are depreciated as detailed below.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment -	25% straight line
Freehold land and buildings -	Nil

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any relevant discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

1 Accounting policies (continued)

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any relevant discounts due.

j) Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Income

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
a) Grants receivable				
Awards 4 All	9,999	-	9,999	-
Blakemore & Son Ltd	150	-	150	200
CAF/10	-	-	-	198
Child Development Resource Grant	803	-	803	-
Childcare ICT Grant	1,000	-	1,000	-
Childcare Offer Grant	4,414	-	4,414	500
Coalfields Regeneration Award	-	-	-	7,000
Comic Relief - Inter Link	-	-	-	1,905
Community Foundation Wales	4,693	-	4,693	3,128
Coop Community Fund	233	-	233	325
Gwirvol Youth Grant	-	-	-	500
Micro Grant (IL)	250	-	250	-
MIND	9,311	-	9,311	-
Mynydd Portref Community Benefit Fund	-	-	-	2,000
P S A 2019/20	-	-	-	1,000
P2PSportsGroup	-	-	-	800
RCT Play Day 2019	500	-	500	-
South Wales Police Fund	-	-	-	5,000
Street Games	-	-	-	200
Sydney Albert Grant	-	-	-	250
Welsh Church Act	-	-	-	9,880
Third Sector Small Grant Scheme	5,000	-	5,000	-
VSRF	20,045	-	20,045	-
Youth SLA	-	-	-	3,750
Government and local authority grants	-	30,396	30,396	60,421
	<u>56,398</u>	<u>30,396</u>	<u>86,794</u>	<u>97,057</u>
b) Income from charitable activities				
Fees receivable	-	232,913	232,913	205,192
Donations	3,400	10,261	13,661	4,117
	<u>3,400</u>	<u>243,174</u>	<u>246,574</u>	<u>209,309</u>
c) Investment income				
Bank interest	-	6	6	20
d) Other income (Note 3)				
Care 2 Play (Service Level Agreement)	-	2,216	2,216	3,283
Llanharan Community Council	-	25,075	25,075	20,491
Open Access Play (Service Level Agreement)	-	24,307	24,307	15,963
RCT Play (Service Level Agreement)	-	14,141	14,141	7,075
Youth (Service Level Agreement)	-	15,000	15,000	13,050
Other funding	2,336	7,000	9,336	5,238
	<u>2,336</u>	<u>87,739</u>	<u>90,075</u>	<u>65,100</u>
Total	<u><u>62,134</u></u>	<u><u>361,315</u></u>	<u><u>423,449</u></u>	<u><u>371,486</u></u>

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

3 Other income

In 2021 £25,075 (2020 - £20,491) was receivable from Llanharan Community Council. The funds were used to support LCDP in providing services within the community. This contributed towards general running costs and additional costs incurred to ensure that LCDP retain a presence within Llanharan, Brynna and Bryncae providing valuable services for a variety of people of all ages, including affordable childcare and play opportunities, adult education, afterschool clubs, sports clubs and a community café. During the pandemic LCDP adapted to the changes of the community needs and supported the isolated and vulnerable with activity packs and treat boxes.

Open Access Play funding of £24,307 (2020 - £15,963) was receiveable as part of a service level agreement to provide play opportunities at 3 locations within the community for children and young people aged between 5 -

A further £15,000 (2020 - £13,050) was received from RCTCBC in a service level agreement to allow a youth club to be run one evening per week and additional off-site activities supported by qualified staff in a safe environment offering various activities, issue based sessions and support with social skills where needed. During the pandemic we adapted our services to provide online support to young people.

Care 2 Play provides support to children with additional needs through elements of play opportunities in partnership with RCTCBC.

RCT Supported Play Provision was developed by RCT during the pandemic to provide targeted play provision to vulnerable children through the summer period from identified families.

LCDP received funds from RCT to support an online pilot play project to enable families to support their own children with play opportunities due to organisations being unable to offer face to face play opportunities

4 Expenditure on charitable activities

	Basis of Allocation	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Costs directly allocated to activities					
Materials and equipment	Direct	3,424	17,557	20,981	30,655
Wages and salaries	Staff time	-	215,782	215,782	192,531
Pension contributions	Direct	-	3,270	3,270	2,398
Artists fees	Direct	5,150	2,658	7,808	4,090
Trips and performances	Direct	-	-	-	660
Hire of rooms and equipment	Direct	427	19,924	20,351	9,097
Training courses	Direct	-	-	-	-
Staff training, education and promotion	Direct	-	-	-	1,002
Repairs and maintenance	Direct	9,129	12,864	21,993	28,574
Insurance	Direct	362	2,380	2,742	2,552
Light and heat	Direct	636	3,968	4,604	2,184
Print, postage & stationery	Direct	327	5,541	5,868	3,695
Advertising	Direct	-	55	55	309
Charitable donations	Direct	-	92	92	-
Travelling and subsistence	Direct	-	2,311	2,311	2,562
Volunteer expenses	Direct	-	101	101	1,016
Legal and professional fees	Direct	7	3,418	3,425	5,317
Bad and doubtful debts	Direct	-	2,353	2,353	100
Support costs					
Rates and water rates	Usage	197	1,118	1,315	1,611
General office and finance staff	Staff time	22,466	46,204	68,670	55,092
Telephone	Staff time	1,191	3,286	4,477	5,235
General expenses	Usage	1,420	3,592	5,012	1,815
Bank charges	Usage	-	1,390	1,390	1,356
Depreciation - fixtures and equipment	Usage	564	447	1,011	211
Governance costs					
Accountancy fees	Direct	-	2,436	2,436	2,470
		<u>45,300</u>	<u>350,747</u>	<u>396,047</u>	<u>354,532</u>

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2021

5 Net income / (expenditure) for the year

This is stated after charging:-

	2021 £	2020 £
Accountancy fees	<u>2,436</u>	<u>2,470</u>

6 Employee information

	2021 £	2020 £
Wages and salaries	279,188	245,285
Social security costs	5,264	2,338
Staff pension costs	3,270	2,398
	<u>287,722</u>	<u>250,021</u>

The directors and members of the Committee of Management are not remunerated and no employee received emoluments in excess of £60,000.

No expenses were paid to trustees of the company other than for reimbursement of mileage.

The average monthly number of persons, employed by the company during the year was:

	2021	2020
Direct charitable activities	16	16
Management and administration	<u>2</u>	<u>2</u>
	<u>18</u>	<u>18</u>

7 Tangible fixed assets

	Freehold land & buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 August 2020 (restated)	212,449	113,977	326,426
Additions	-	4,650	4,650
Disposals	-	-	-
At 31 July 2021	<u>212,449</u>	<u>118,627</u>	<u>331,076</u>
Depreciation			
At 1 August 2020 (restated)	-	112,266	112,266
Charge for the year	-	1,011	1,011
On disposals	-	-	-
At 31 July 2021	<u>-</u>	<u>113,277</u>	<u>113,277</u>
Net Book Value			
At 31 July 2021	<u>212,449</u>	<u>5,350</u>	<u>217,799</u>
At 31 July 2020	<u>212,449</u>	<u>1,711</u>	<u>214,160</u>

Freehold land and buildings represents the original purchase cost of the premises from which Llanharan Community Development Fund operates.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2021

8 Debtors

	2021 £	2020 £
Debtors	12,623	10,999
Grants receivable	-	6,008
Other debtors	6,431	956
	<u>19,054</u>	<u>17,963</u>

9 Creditors - Amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	28,082	41,427
	<u>28,082</u>	<u>41,427</u>

10 Analysis of net assets between funds

	Property £	Other fixed assets £	Current assets £	Current liabilities £	Total £
Unrestricted Funds	-	2,854	80,765	(28,082)	55,537
Restricted Funds	212,449	2,496	20,972	-	235,917
	<u>212,449</u>	<u>5,350</u>	<u>101,737</u>	<u>(28,082)</u>	<u>291,454</u>

11 Movement in Funds

	Balance at 1 August 2020 £	Incoming £	Outgoing £	Other movements	Balance at 31 July 2021 £
Restricted Funds					
Awards for All 2018	-	9,999	(9,759)	-	240
Blakemore & Son Ltd	1,200	150	(1,350)	-	-
CAF/10	102	-	-	(102)	-
Care 2 Play	399	-	-	(399)	-
Child Development Resource Grant	-	803	(803)	-	-
Childcare ICT Grant 2021	-	1,000	-	(1,000)	-
Childcare Offer (Grant)	-	6,732	(4,236)	(2,496)	-
Comic Relief - Inter Link	1,440	-	(1,440)	-	-
Community Foundation Wales	129	4,693	(4,822)	-	-
Coop Community Fund	525	2,529	(115)	-	2,939
Gwirvol Grant Youth	(210)	-	-	210	-
Happy Dayz	-	40	(3)	-	37
Micro Grant (IL)	-	250	(250)	-	-
MIND	-	9,311	(8,781)	(530)	-
Mynydd Portref Community Benefit Func	615	3,000	(2,240)	-	1,375
P2P Sports Group	604	-	(496)	(108)	-
Restricted Funds total <i>(carried forward to next page)</i>	<u>4,804</u>	<u>38,507</u>	<u>(34,295)</u>	<u>(4,425)</u>	<u>4,591</u>

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

11 Movement in Funds (continued)

	Balance at 1 August 2020 £	Incoming £	Outgoing £	Other movements	Balance at 31 July 2021 £
Restricted Funds					
<i>(brought forward from previous page)</i>	4,804	38,507	(34,295)	(4,425)	4,591
Play Day 2021	-	900	(4)	-	896
P S A 19/20	106	-	-	-	106
Reinshaw plc	350	-	(350)	-	-
South Wales Police Fund	430	-	-	(430)	-
Street Games	200	-	(200)	-	-
Sydney Albert Grant	221	-	(221)	-	-
Third Sector Small Grant Scheme	-	5,000	(320)	-	4,680
VSRF	-	20,045	(9,346)	-	10,699
Youth (SLA)	14,178	-	-	(14,178)	-
Youth Support Grant	2,565	-	-	(2,565)	-
Capital expenditure less depreciation	213,371	-	(564)	2,138	214,945
Total of Restricted Funds	<u>236,225</u>	<u>64,452</u>	<u>(45,300)</u>	<u>(19,460)</u>	<u>235,917</u>
Unrestricted Funds					
General Funds	27,827	361,315	(350,747)	17,142	55,537
Total Funds	<u>264,052</u>	<u>425,767</u>	<u>(396,047)</u>	<u>(2,318)</u>	<u>291,454</u>

Purposes of restricted grant funds

- Awards 4 All funding of £9,999 was secured to add additional space to our day nursery space allowing us to increase capacity.
- Blakemore & Son Ltd - received to purchase equipment for outdoor use.
- Child Development Resource (£803), Childcare ICT (£1,000) and Childcare Offer (£4,414) grants were received in order to update our IT equipment and resources for our childcare settings.
- Community Foundation Wales - received £4,693 of funding to support revenue costs of small amounts due to loss of income during Covid-19, to adapt to online support, technology support to be able to work online effectively, funds to support activity packs to distribute to community members of all ages and PPE and cleaning materials.
- Coop Community Fund - received to upgrade and support IT within LCDP.
- Interlink Micro Grant - £250 was received to provide Mother's Day packs for the local community.
- MIND (£9,311) and Third Sector Small Grant Scheme (£5,000) funding was received to support the mental health & wellbeing of service users and a Buddy project to bring together all ages of the community.
- Play Day 2021 funding was received to support the community in a free play event to enhance the play needs of children and young people on National Play Day

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2021

11 Movement in Funds (continued)

Purposes of restricted grant funds

- Mynydd Portref Community Benevolent Fund - Received £3,000 to replace the heating and water system to project house which serves the office spaces and day nursery.
- VSRF - Funding was received to support the community with Covid-19 recovery, revenue to support staff in recruiting volunteers to support the community with aspects of online technology and a buddy scheme bringing generations together, funds were also received to make small safe adaptations to the building in line with guidelines & restrictions.

12 Capital Commitments

There were no capital commitments as at 31 July 2021. (2020 - Nil)

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 JULY 2021****13 Comparative Statement of Financial Activities - Year ended 31 July 2020**

	Restricted £	Unrestricted £	Total £
INCOME			
Grants	36,636	60,421	97,057
Charitable activities	12,408	196,901	209,309
Investment income	-	20	20
Other income	37,534	27,566	65,100
Total income	<u>86,578</u>	<u>284,908</u>	<u>371,486</u>
EXPENDITURE			
Expenditure on charitable activities	74,904	279,628	354,532
Total expenditure	<u>74,904</u>	<u>279,628</u>	<u>354,532</u>
Net movement in funds	11,674	5,280	16,954
Total funds brought forward	224,551	22,547	247,098
Total of funds carried forward	<u>236,225</u>	<u>27,827</u>	<u>264,052</u>

The figures on this page give a detailed breakdown of the comparative fund activity as noted on the Statement of Financial Activities shown on page 6 of the accounts.

Accounts

Company Registration No: 03226397

Registered Charity No: 1064957

**LLANHARAN COMMUNITY DEVELOPMENT
PROJECT LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2020

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

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LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 JULY 2020

Company Registration number	03226397	
Registered charity number	1064957	
Registered office	23a Bridgend Road Llanharan Pontyclun Rhondda Cynon Taf CF72 9RD	
Directors and Management Committee Members	Mr D Russell Mr N McAndrew Mr G Hopkins Mr G Butler Miss S Turton Mr S Aksin Miss J James Dr B Hallingberg Mrs D Bailey	Chairperson Treasurer
Company Secretary	Mrs J Hawkshaw	
Co-ordinator/Manager	Mrs K Evans	
Bankers	HSBC 16 Ely Valley Road Talbot Green Pontyclun CF72 8AP	
Reporting accountants	Williams Ross Limited 4 Ynys Bridge Court Gwaelod Y Garth Cardiff CF15 9SS	
Solicitor	Geldards LLP Dumfries House Dumfries Place Cardiff CF10 3ZF	

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
REPORT OF THE MANAGEMENT COMMITTEE (continued)
YEAR ENDED 31 JULY 2020

The Trustees present their annual report and financial statements for the year ended 31 July 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes and the trust deed.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee and was incorporated on 18 July 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Charitable status

The company was granted charitable status on 21 October 1997.

Principal activity and public benefit statement

The principal activity of the company is to relieve poverty, advance education and provide facilities for recreation and leisure time occupation in particular within the community of Llanharan and with particular regard to such persons who are unemployed or are suffering the consequences of economic disadvantage. The company benefits the public by provision of training and resources through such charitable means as may be deemed appropriate in order to contribute to the development of the area both economically and socially.

Directors and their interests

The directors of the company are listed on page 1 of these accounts. None of these directors held any shares as the company is limited by guarantee. The directors give their time freely and receive no financial benefits other than the payment of expenses.

Recruitment of Directors / Trustees

Full membership of the Charity is open to any person who lives or works in Llanharan or the immediately surrounding area. Directors are appointed in accordance with the Charity's Articles of Association at the AGM, with at least two thirds of the directors being full members of the Charity.

Advertisements are placed in local free newspapers, magazines and in shops and the Drop-In Centre to widen the recruitment opportunities.

Overall aims

Llanharan Community Development Project Limited seeks:

- To identify and address the needs of the people within Llanharan, Brynna and Bryncae and in so doing, to create a stronger sense of community throughout the area.
- To maintain a not-for-profit company and charity to provide training, employment, social and recreational services that meet identified needs.
- To develop effective working partnerships with a range of relevant organisations to achieve our aims.
- To strengthen the management committee board by identifying strengths and applicable skills of individuals whom are keen to sit at a governance level.
- To extend our services wider, where possible within the community to support the needs of local residents.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
REPORT OF THE MANAGEMENT COMMITTEE (continued)
YEAR ENDED 31 JULY 2020

Activities and achievements

LCDP will continue to refurbish and make building repairs where necessary to improve the centre's facilities, using local trades persons where possible to support the community.

LCDP continue to work with key professionals and organisations including statutory, private and voluntary sector to develop and maintain a business plan for the next five years for future sustainability and continue to, work to achieve this for a 5 year strategic plan.

LCDP continue to self-evaluate our provisions to maintain the standard of service we provide along with CPD in all areas of training needed to enhance the staff and volunteer's development in line with regulatory LCDP expanded on the After-school provision to enable parents to have affordable childcare options in collaboration with Brynna Primary School and Ysgol Dolau.

LCDP continue to work to CIW regulations to support affordable childcare options within Brynna, Bryncae & Llanharan.

LCDP have continued to provide affordable and healthy meals to service users & the community to support their health & wellbeing.

LCDP continued to maintain current and new SLA's for youth provision, Playscheme and Care 2 Play services.

LCDP secured grant funding to support replacement of roof areas, children's & adult toilet areas and install a sensory room to support the children and young people that access our services.

LCDP become Welsh Charity Award finalists through nominations to WCVA.

Plans for future periods

Our main sources of income are from our social enterprises, service level agreements and commissioned services with the local authority. Grant income is small, although we aim to apply and secure more funding opportunities to remain sustainable. The start of the pandemic closed all our social enterprise services leaving income very low, our efforts were tuned to grant funding to remain sustainable until our social enterprises could reopen.

Financial / staff review

Our staff are part time and full time staff that are dually qualified, this is the most effective and flexible way of meeting the needs to ensure the effective running of the services we provide.

Throughout the Covid-19 pandemic, we were able to retain our staff by the financial support from the furlough scheme until the lifting of restrictions to reopen services.

There was an operating surplus for the year under review of £16,954, i.e. an excess of income over expenditure (2019 - surplus of £3,500).

Risk Management

The management committee continues to monitor risks, both external and internal, to which the charity is exposed. Accounting, monitoring and reporting procedures are in place, but will be reviewed periodically to ensure that they still meet the needs of the Project.

Future viability of the charity in terms of continued recruitment of trustees and volunteers to replace those retiring has been addressed successfully during this year and continues to be a priority.

Reserves policy

The Reserves Policy of LCDP is that a prudent level of reserves is maintained consistent with the delivery of planned services for the next financial year.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

REPORT OF THE MANAGEMENT COMMITTEE (continued)

YEAR ENDED 31 JULY 2020

Investment Policy

The directors may invest any funds not immediately required for the furtherance of the Charity's objectives in such investments, securities and property as they see fit.

Responsibilities of the Management Committee

The Management Committee (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Management Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and that enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Management Committee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Board on 09-04-2021 and signed on its behalf by



Mr D Russell
Chairperson

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

We report on the accounts of the Charity for the year ended 31 July 2020, which are set out on pages 6 to 15.

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

It is our responsibility to:

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

Basis of Independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in the UK and Republic of Ireland preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) issued on 16 July 2014 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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



John Chown
for and on behalf of
Williams Ross Limited
Chartered Accountants
4 Ynys Bridge Court
Gwaelod Y Garth
Cardiff
CF15 9SS

13 April 2021
Date

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 JULY 2020

	Note	Restricted £	Unrestricted £	2020 Total £	2019 Total £
INCOME					
Grants	2a	36,636	60,421	97,057	9,118
Charitable activities	2b	12,408	196,901	209,309	245,301
Investment income	2c	-	20	20	18
Other income	2d	37,534	27,566	65,100	55,366
Total income		<u>86,578</u>	<u>284,908</u>	<u>371,486</u>	<u>309,803</u>
Expenditure:					
Expenditure on charitable activities	4	74,904	279,628	354,532	306,303
Total expenditure		<u>74,904</u>	<u>279,628</u>	<u>354,532</u>	<u>306,303</u>
Net movement in funds	11	11,674	5,280	16,954	3,500
Total funds brought forward		224,551	22,547	247,098	243,598
Total of funds carried forward		<u>236,225</u>	<u>27,827</u>	<u>264,052</u>	<u>247,098</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

BALANCE SHEET

31 JULY 2020

	Note	2020	2019
		£	£
Fixed assets			
Tangible assets	7	214,160	212,899
Current assets			
Stock		450	450
Debtors and prepayments	8	17,963	23,553
Cash at bank and in hand		72,906	20,093
		<u>91,319</u>	<u>44,096</u>
Less: Current liabilities	9	<u>41,427</u>	<u>9,897</u>
Net current assets		49,892	34,199
Total net assets	10	<u>264,052</u>	<u>247,098</u>
Represented by:			
Restricted funds	11	236,225	224,551
Unrestricted funds	11	27,827	22,547
Total funds		<u>264,052</u>	<u>247,098</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the directors on 09-04-2021 and signed on their behalf by



Mr D Russell
Chairperson

Company Registration No: 03226397

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2020

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Llanharan Community Development Project Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Income

Income is recognised in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

c) Going concern

The accounts have been prepared on a going concern basis as there are no material uncertainties over the charity's continuing operation.

d) Fund accounting

- i) Unrestricted funds are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- ii) Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e) Expenditure and irrecoverable VAT

Expenditure is included in the accounts on the accruals basis. It is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

f) Tangible fixed assets

All assets are included in the accounts at original cost and are depreciated as detailed below.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment -	25% straight line
Freehold land and buildings -	Nil

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any relevant discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2020

1 Accounting policies (continued)

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any relevant discounts due.

j) Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Income

	Restricted £	Unrestricted £	2020 Total £	2019 Total £
a) Grants receivable				
Blakemore & Son Ltd	200	-	200	-
CAF/10	198	-	198	-
Childcare Offer Grant	500	-	500	-
Coalfields Regeneration Award	7,000	-	7,000	-
Comic Relief - Inter Link	1,905	-	1,905	-
Community Foundation Wales	3,128	-	3,128	-
Coop Community Fund	325	-	325	-
EYFSS	-	-	-	500
Fframwaith Play	-	-	-	3,233
Gwirvol Youth Grant	500	-	500	463
Interlink RCT Windfarm	-	-	-	502
Mynydd Portref Community Benefit Fund	2,000	-	2,000	1,750
Old Persons Grant	-	-	-	210
P S A 2019/20	1,000	-	1,000	-
P2PSportsGroup	800	-	800	-
RCT Play Day 2019	-	-	-	600
South Wales Police Fund	5,000	-	5,000	-
Street Games	200	-	200	1,000
Sydney Albert Grant	250	-	250	-
Welsh Church Act	9,880	-	9,880	-
Youth Cymru	-	-	-	660
Youth Cymru - Community Challenge	-	-	-	200
Youth SLA	3,750	-	3,750	-
Government and local authority grants	-	60,421	60,421	-
	<u>36,636</u>	<u>60,421</u>	<u>97,057</u>	<u>9,118</u>
b) Income from charitable activities				
Fees receivable	10,868	194,324	205,192	240,105
Donations	1,540	2,577	4,117	5,196
	<u>12,408</u>	<u>196,901</u>	<u>209,309</u>	<u>245,301</u>
c) Investment income				
Bank interest	-	20	20	18
d) Other income (Note 3)				
Care 2 Play (Service Level Agreement)	3,283	-	3,283	-
Llanharan Community Council	-	20,491	20,491	24,240
Open Access Play (Service Level Agreement)	15,963	-	15,963	16,126
RCT Play (Service Level Agreement)	-	7,075	7,075	-
Youth (Service Level Agreement)	13,050	-	13,050	15,000
Other funding	5,238	-	5,238	-
	<u>37,534</u>	<u>27,566</u>	<u>65,100</u>	<u>55,366</u>
Total	<u>86,578</u>	<u>284,908</u>	<u>371,486</u>	<u>309,803</u>

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2020

3 Other income

In 2020 £20,491 (2019 - £24,240) was receivable from Llanharan Community Council. The funds were used to support LCDP in providing services within the community. This contributed towards running costs and additional extra costs incurred to ensure that LCDP retain a presence within Llanharan, Brynna and Bryncae providing valuable services for a variety of people of all ages, including affordable childcare and play opportunities, adult education, afterschool clubs, sports clubs and a community café. During the pandemic LCDP adapted to the changes of the community needs and supported the isolated and vulnerable with activity packs and treat boxes.

A further £13,050 (2018 - £15,000) was received from RCTCBC in a service level agreement to allow a youth club to be run one evening per week and additional off-site activities supported by qualified staff in a safe environment offering various activities, issue based sessions and support with social skills where needed. During the pandemic we adapted our services to provide online support to young people.

Open Access Play funding of £15,963 (2019 - £16,126) was receiveable as part of a service level agreement to provide play opportunities at 3 locations with the community for children and young people aged between 5 - 14 years.

Care 2 Play provides support to children with additional needs through elements of play opportunities in partnership with RCTCBC.

RCT Supported Play Provision was developed by RCT during the pandemic to provide targeted play provision to vulnerable children through the summer period from identified families.

4 Expenditure on charitable activities

	Basis of Allocation	Restricted £	Unrestricted £	2020 Total £	2019 Total £
Costs directly allocated to activities					
Materials and equipment	Direct	9,493	21,162	30,655	31,599
Wages and salaries	Staff time	25,049	167,482	192,531	147,856
Pension contributions	Direct	201	2,197	2,398	2,933
Artists fees	Direct	700	3,390	4,090	6,270
Trips and performances	Direct	500	160	660	1,829
Hire of rooms and equipment	Direct	1,720	7,377	9,097	13,315
Training courses	Direct	-	-	-	40
Staff training, education and promotion	Direct	255	747	1,002	681
Repairs and maintenance	Direct	17,191	11,383	28,574	7,357
Insurance	Direct	-	2,552	2,552	2,398
Light and heat	Direct	-	2,184	2,184	4,129
Print, postage & stationery	Direct	36	3,659	3,695	8,136
Advertising	Direct	-	309	309	-
Travelling and subsistence	Direct	426	2,136	2,562	3,373
Volunteer expenses	Direct	265	751	1,016	608
Legal and professional fees	Direct	1,726	3,591	5,317	2,709
Bad and doubtful debts	Direct	100	-	100	2,080
Support costs					
Rates and water rates	Usage	-	1,611	1,611	1,252
General office and finance staff	Staff time	17,092	38,000	55,092	56,497
Telephone	Staff time	-	5,235	5,235	6,486
General expenses	Usage	107	1,708	1,815	3,066
Bank charges	Usage	-	1,356	1,356	1,109
Depreciation - fixtures and equipment	Usage	43	168	211	-
Governance costs					
Accountancy fees	Direct	-	2,470	2,470	2,580
		<u>74,904</u>	<u>279,628</u>	<u>354,532</u>	<u>306,303</u>

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2020

5 Net income / (expenditure) for the year

This is stated after charging:-

	2020 £	2019 £
Accountancy fees	<u>2,470</u>	<u>2,580</u>

6 Employee information

	2020 £	2019 £
Wages and salaries	245,285	200,528
Social security costs	2,338	3,825
Staff pension costs	2,398	2,933
	<u>250,021</u>	<u>207,286</u>

The directors and members of the Committee of Management are not remunerated and no employee received emoluments in excess of £60,000.

No expenses were paid to trustees of the company other than for reimbursement of mileage.

The average monthly number of persons, employed by the company during the year was:

	2020	2019
Direct charitable activities	16	16
Management and administration	<u>2</u>	<u>2</u>
	<u>18</u>	<u>18</u>

7 Tangible fixed assets

	Freehold land & buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 August 2019	212,449	79,513	291,962
Additions	-	1,472	1,472
Disposals	-	-	-
At 31 July 2020	<u>212,449</u>	<u>80,985</u>	<u>293,434</u>
Depreciation			
At 1 August 2019	-	79,063	79,063
Charge for the year	-	211	211
On disposals	-	-	-
At 31 July 2020	<u>-</u>	<u>79,274</u>	<u>79,274</u>
Net Book Value			
At 31 July 2020	<u>212,449</u>	<u>1,711</u>	<u>214,160</u>
At 31 July 2019	<u>212,449</u>	<u>450</u>	<u>212,899</u>

Freehold land and buildings represents the original purchase cost of the premises from which Llanharan Community Development Fund operates.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2020

8 Debtors

	2020	2019
	£	£
Debtors	10,999	16,921
Grants receivable	6,008	-
Other debtors	956	6,632
	<u>17,963</u>	<u>23,553</u>

9 Creditors - Amounts falling due within one year

	2020	2019
	£	£
Other creditors and accruals	41,427	9,897
	<u>41,427</u>	<u>9,897</u>

10 Analysis of net assets between funds

	Property	Other fixed assets	Current assets	Current liabilities	Total
	£	£	£	£	£
Unrestricted Funds	-	789	68,465	(41,427)	27,827
Restricted Funds	212,449	922	22,854	-	236,225
	<u>212,449</u>	<u>1,711</u>	<u>91,319</u>	<u>(41,427)</u>	<u>264,052</u>

11 Movement in Funds

	Balance at 1 August 2019	Incoming	Outgoing	Other movements	Balance at 31 July 2020
	£	£	£		£
Restricted Funds					
Awards for All 2018	213	-	(213)	-	-
Blakemore & Son Ltd	-	1,200	-	-	1,200
CAF/10	-	298	(196)	-	102
Care 2 Play	-	14,051	(13,652)	-	399
Childcare Offer (Grant)	-	500	-	(500)	-
Coalfields Regeneration Award	-	7,000	(7,000)	-	-
Comic Relief - Inter Link	-	1,905	-	(465)	1,440
Community Foundation Wales	-	3,128	(2,999)	-	129
Coop Community Fund	-	525	-	-	525
Gwirvol Grant Youth	-	500	(710)	-	(210)
Mynydd Portref Community Benefit Fund	-	2,000	(1,385)	-	615
Open Access Play (SLA)	4,824	15,963	(20,787)	-	-
P2P Sports Group	273	800	(469)	-	604
Play Day 2019	434	290	(724)	-	-
P S A 18/19	-	1,000	(894)	-	106
Reinshaw plc	-	350	-	-	350
South Wales Police Fund	-	5,000	(4,570)	-	430
Restricted Funds total					
<i>(carried forward to next page)</i>	<u>5,744</u>	<u>54,510</u>	<u>(53,599)</u>	<u>(965)</u>	<u>5,690</u>

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2020

11 Movement in Funds (continued)

	Balance at 1 August 2019 £	Incoming £	Outgoing £	Other movements	Balance at 31 July 2020 £
Restricted Funds					
<i>(brought forward from previous page)</i>	5,744	54,510	(53,599)	(965)	5,690
Street Games	-	200	-	-	200
Sydney Albert Grant	-	250	(29)	-	221
Term Time Play (SLA)	-	-	-	-	-
Welsh Church Act	-	9,880	(9,880)	-	-
Youth (SLA)	6,358	16,783	(8,963)	-	14,178
Youth Support Grant	-	4,955	(2,390)	-	2,565
Capital expenditure less depreciation	212,449	-	(43)	965	213,371
Total of Restricted Funds	224,551	86,578	(74,904)	-	236,225
Unrestricted Funds					
General Funds	22,547	284,908	(279,628)	-	27,827
Total Funds	247,098	371,486	(354,532)	-	264,052

Purposes of restricted grant funds

- Rhondda Cynon Taf CBC provided £11,250 as part of the Youth service level agreement with LCDP. This contributed to the running costs and additional project expenditure incurred by LCDP to provide youth provision for young people age 11-25 in safe environment.
- Care 2 Play funding is provided to support children with additional needs within a safe and stimulating environment providing play opportunities for children aged 3 - 11 years during school holidays.
- Open Access Play funding of £23,422 was receivable as part of a service level agreement to provide play opportunities at 3 locations with the community for children and young people aged between 5 - 14 years.
- Gwirvol Youth grant - received to support mindfulness in young people.
- Blakemore & Son Ltd - received to purchase equipment for outdoor use.
- CAF/10 - received from RCTCBC to support the community during the pandemic with activity packs.
- Coalfields Regeneration Award - received to support the renovation towards a new roof and LCDP Day Nursery.
- Comic Relief / Inter Link - received to purchase capital equipment and to support online working during Covid-19.
- Coop Community Fund - received to upgrade and support IT within LCDP.
- P2P Sports Group - received to support outdoor sports groups.
- Play Day 2019 - received to support the community in a free play event to enhance the play needs of children and young people on National Play Day.

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2020

11 Movement in Funds (continued)

Purposes of restricted grant funds

- Reinslaw plc - received to support staff CPD.
- South Wales Police Fund - received to provide and support young people with extra activities.
- Street Games - received to support children and young people in outdoor sports activities.
- Sydney Albert Grant - received to provide an online presence to support mental health & wellbeing during the pandemic.
- Welsh Church Act - received to renovate accessible toilets and a sensory room to support children & young people with additional needs.
- PSA - Awarded £1,000 by RCT to support provisions with resources and equipment for the use of children and young people.
- Youth Support Grant - £4,955 was received for an art project to upgrade the park wall area of Brynna Community Centre. New themes were chosen and completed with our youth group and supported by Steve Ennis.
- Mynydd Portref Community Benevolent Fund - Received £2,000 to replace the heating and water system to project house which serves the office spaces and day nursery.

12 Capital Commitments

There were no capital commitments as at 31 July 2020. (2019 - Nil)

LLANHARAN COMMUNITY DEVELOPMENT PROJECT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2020

13 Comparative Statement of Financial Activities - Year ended 31 July 2019

	Restricted £	Unrestricted £	Total £
INCOME			
Grants	7,708	1,410	9,118
Charitable activities	29,948	215,353	245,301
Investment income	-	18	18
Other income	31,126	24,240	55,366
Total income	<u>68,782</u>	<u>241,021</u>	<u>309,803</u>
EXPENDITURE			
Expenditure on charitable activities	83,791	222,512	306,303
Total expenditure	<u>83,791</u>	<u>222,512</u>	<u>306,303</u>
Net movement in funds	(15,009)	18,509	3,500
Total funds brought forward	239,560	4,038	243,598
Total of funds carried forward	<u>224,551</u>	<u>22,547</u>	<u>247,098</u>

The figures on this page give a detailed breakdown of the comparative fund activity as noted on the Statement of Financial Activities shown on page 6 of the accounts.