

# ABERGORKI COMMUNITY HALL LIMITED

England & Wales · Charity number 1082175

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [03823491](#)

**Registered** 2000-08-25

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

## Contact

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**Address** Abergorki Community Hall  
16-18 Bute Street  
Treorchy  
CF42 6DB

**Phone** 01443440875

**Email** [ABERGORKIHALL@AOL.COM](mailto:ABERGORKIHALL@AOL.COM)

## Activities

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**Objects:** TO PROMOTE GENERAL CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY OF TREORCHY AND THE SURROUNDING AREA; AND IN PARTICULAR TO PROVIDE, MAINTAIN AND EQUIP BUILDINGS FOR USE BY THE AFORESAID COMMUNITY FOR THE PURPOSES OF EDUCATION AND RECREATION.

**Activities:** COMMUNITY HALL

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

## Geography

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- **Area of benefit:** TREORCHY AND THE SURROUNDING AREA.
- Rhondda Cynon Taff

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-08-30 | £17,190 | £26,779     | -      | -         |
| 2024-08-30 | £58,749 | £555,228    | -      | -         |
| 2023-08-30 | £18,060 | £17,595     | -      | -         |
| 2022-08-30 | £34,305 | £20,371     | -      | -         |
| 2021-08-30 | £31,255 | £13,191     | -      | -         |
| 2020-08-30 | £9,500  | £15,336     | -      | -         |

## Trustees

| Name             | Role | Appointed  |
|------------------|------|------------|
| GREGORY HODDER   |      | 2025-09-20 |
| KEITH SKINNER    |      |            |
| KENNETH RICHARDS |      | 2025-09-19 |

**ABERGORKI COMMUNITY HALL LIMITED**

England & Wales - Charity number 1082175

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# Accounts

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Charity Registration No. 1082175

Company Registration No. 03823491 (England and Wales)

**ABERGORKI COMMUNITY HALL LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

# ABERGORKI COMMUNITY HALL LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |  |
|-----------------------------|--|
| <b>Trustees</b>             | Mr K Richards<br>Mr K Skinner<br>Mr S Jones  |
| <b>Secretary</b>            | Mr K Richards  |
| <b>Charity number</b>       | 1082175  |
| <b>Company number</b>       | 03823491   |
| <b>Registered office</b>    | 16-18 Bute Street<br>Treorchy<br>RCT<br>CF42 6DB   |
| <b>Independent examiner</b> | Young & Phillips Limited<br>77 Bute Street<br>Treorchy<br>Rhondda Cynon Taff<br>CF42 6AH |

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# ABERGORKI COMMUNITY HALL LTD

## CONTENTS

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees' report                  | 1 - 2       |
| Independent examiner's report     | 3           |
| Statement of financial activities | 4           |
| Balance sheet                     | 5           |
| Notes to the accounts             | 6 - 10      |

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# **ABERGORKI COMMUNITY HALL LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 AUGUST 2024**

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The trustees present their report and accounts for the year ended 31 August 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's [governing document], the Companies Act 2006 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)"

#### **Objectives and activities**

The charity's objects are to promote general charitable purposes for the benefit of the community of Treorchy and the surrounding area, and in particular to provide, maintain and equip buildings for use by the community for the purposes of education and recreation.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The company's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

There is no employee share scheme at present, but the directors are considering the introduction of such a scheme as a means of further encouraging the involvement of employees in the company's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the company's continues and that the appropriate training is arranged. It is the policy of the company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

#### **Achievements and performance**

##### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

##### **Structure, governance and management**

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr K Richards

Mr K Skinner

Mr S Jones

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

# ABERGORKI COMMUNITY HALL LTD

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2024

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The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The charity has 3 trustees. These, along with the company secretary make up the management committee.

The trustees' report was approved by the Board of Trustees.

**Mr K Richards**

Trustee

Dated: 27 May 2025



# ABERGORKI COMMUNITY HALL LTD

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ABERGORKI COMMUNITY HALL LTD

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I report on the accounts of the charity for the year ended 31 August 2024, which are set out on pages 4 to 10.

#### **Respective responsibilities of trustees and examiner**

The trustees, who are also the directors of Abergorki Community Hall Ltd for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

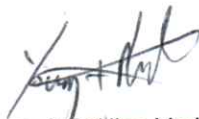
#### **Basis of independent examiner's report**

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

#### **Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Young & Phillips Limited

Chartered Certified Accountants  
77 Bute Street  
Treorchy  
Rhondda Cynon Taff  
CF42 6AH

Dated: 27 May 2025

# ABERGORKI COMMUNITY HALL LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2024

|   | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | Total<br>2024<br>£    | Total<br>2023<br>£    |
|---|-------|-------------------------|-----------------------|-----------------------|-----------------------|
| <b><u>Income from:</u></b>                                |       |                         |                       |                       |                       |
| Donations and legacies                                    | 3     | 48,342                  | -                     | 48,342                | 8,500                 |
| Charitable activities                                     | 4     | 10,407                  | -                     | 10,407                | 9,560                 |
| <b>Total income</b>                                       |       | <u>58,749</u>           | <u>-</u>              | <u>58,749</u>         | <u>18,060</u>         |
| <b><u>Expenditure on:</u></b>                             |       |                         |                       |                       |                       |
| Raising funds   |       | -                       | -                     | -                     | -                     |
| Charitable activities                                     | 6     | 55,528                  | -                     | 55,528                | 17,595                |
| <b>Total resources expended</b>                           |       | <u>55,528</u>           | <u>-</u>              | <u>55,528</u>         | <u>17,595</u>         |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | 3,221                   | -                     | 3,221                 | 465                   |
| Fund balances at 1 September 2023                         |       | <u>114,223</u>          | <u>24,961</u>         | <u>139,184</u>        | <u>138,720</u>        |
| <b>Fund balances at 31 August 2024</b>                    |       | <u><u>117,444</u></u>   | <u><u>24,961</u></u>  | <u><u>142,405</u></u> | <u><u>139,185</u></u> |

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ABERGORKI COMMUNITY HALL LTD

## BALANCE SHEET

AS AT 31 AUGUST 2024

|   | Notes | 2024<br>£ | £       | 2023<br>£ | £       |
|---|-------|-----------|---------|-----------|---------|
| <b>Fixed assets</b>                                   |       |           |         |           |         |
| Tangible assets                                       | 9     |           | 100,905 |           | 91,533  |
| <b>Current assets</b>                                 |       |           |         |           |         |
| Cash at bank and in hand                              |       | 52,300    |         | 47,652    |         |
| <b>Creditors: amounts falling due within one year</b> | 11    | 10,800    |         | -         |         |
| Net current assets                                    |       |           | 41,500  |           | 47,652  |
| <b>Total assets less current liabilities</b>          |       |           | 142,405 |           | 139,185 |
| <b>Income funds</b>                                   |       |           |         |           |         |
| Restricted funds                                      |       |           | 24,961  |           | 24,961  |
| Unrestricted funds                                    |       |           | 117,444 |           | 114,224 |
|   |       |           | 142,405 |           | 139,185 |

For the financial year ended 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on 27 May 2025 and are signed on its behalf by:

Mr K Richards  
Trustee



Company Registration No. 03823491

# ABERGORKI COMMUNITY HALL LTD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

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### 1 Accounting policies

#### Company information

Abergorki Community Hall Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 16-18 Bute Street, Treorchy, RCT, CF42 6DB.

#### 1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Resources expended

# ABERGORKI COMMUNITY HALL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2024

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#### 1 Accounting policies

(Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                     |                      |
|---------------------|----------------------|
| Land and buildings  |                      |
| Plant and machinery | 10-33% straight line |
| Motor vehicles      |                      |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### *Basic financial assets*

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

# ABERGORKI COMMUNITY HALL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|  | 2024         | 2023         |
|--|--------------|--------------|
|  | £            | £            |
| Donations and gifts                      | 48,342       | 8,500        |
| <b>For the year ended 31 August 2023</b> | <u>8,500</u> | <u>8,500</u> |

# ABERGORKI COMMUNITY HALL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 4 Charitable activities

|  | Charitable<br>Income<br>£ | 2023<br>£ |
|--|---------------------------|-----------|
| Sales within charitable activities       | 10,407                    | 9,560     |
| Analysis by fund                         |                           |           |
| Unrestricted funds                       | 10,407                    |           |
| <b>For the year ended 31 August 2023</b> |                           |           |
| Unrestricted funds                       | 9,560                     | 9,560     |

### 5 Other trading activities

|  | Total<br>2023<br>£ |
|--|--------------------|
| <b>For the year ended 31 August 2023</b> | -                  |

### 6 Charitable activities

|                         | 2024<br>£ | 2023<br>£ |
|-------------------------|-----------|-----------|
| Staff costs             | 1,300     | 4,800     |
| Depreciation            | 4,628     | 5,568     |
| Rates                   | 651       | 490       |
| Insurance               | 469       | 179       |
| Light and heat          | 3,650     | 1,044     |
| Repairs and maintenance | 18,623    | 4,249     |
| Telephone costs         | 309       | 341       |
| Travelling costs        | 697       | -         |
| Sundry expenses         | 1,001     | 924       |
| Solar project costs     | 24,200    | -         |
|                         | 55,528    | 17,595    |
|                         | 55,528    | 17,595    |

# ABERGORKI COMMUNITY HALL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 9 Tangible fixed assets

|                                    | Land and<br>buildings<br>£ | Plant and<br>machinery<br>£ | Motor vehicles<br>£ | Total<br>£ |
|------------------------------------|----------------------------|-----------------------------|---------------------|------------|
| <b>Cost</b>                        |                            |                             |                     |            |
| At 1 September 2023                | 79,646                     | 114,262                     | -                   | 193,908    |
| Additions                          | -                          | 2,000                       | 12,000              | 14,000     |
| At 31 August 2024                  | 79,646                     | 116,262                     | 12,000              | 207,908    |
| <b>Depreciation and impairment</b> |                            |                             |                     |            |
| At 1 September 2023                | -                          | 102,375                     | -                   | 102,375    |
| Depreciation charged in the year   | -                          | 4,628                       | -                   | 4,628      |
| At 31 August 2024                  | -                          | 107,003                     | -                   | 107,003    |
| <b>Carrying amount</b>             |                            |                             |                     |            |
| At 31 August 2024                  | 79,646                     | 9,259                       | 12,000              | 100,905    |
| At 31 August 2023                  | 79,646                     | 11,887                      | -                   | 91,533     |

### 10 Financial instruments

#### Carrying amount of financial assets

Debt instruments measured at amortised cost

|   | 2024<br>£ | 2023<br>£ |
|---|-----------|-----------|
| Debt instruments measured at amortised cost | 52,300    | 47,652    |

### 11 Creditors: amounts falling due within one year

Government grants

|                   | Notes | 2024<br>£ | 2023<br>£ |
|-------------------|-------|-----------|-----------|
| Government grants | 12    | 10,800    | -         |

### 12 Government grants

Deferred income is included in the financial statements as follows:

|                 | 2024<br>£ | 2023<br>£ |
|-----------------|-----------|-----------|
| Deferred income | 10,800    | -         |

**ABERGORKI COMMUNITY HALL LTD**  
**YEAR ENDED 31ST AUGUST 2024**

|  | <u>2024</u>               | <u>2023</u>             |
|--|---------------------------|-------------------------|
|  | £                         | £                       |
| <b><u>Incoming Resources</u></b>               |                           |                         |
| Incoming resources from generating funds:      |                           |                         |
| Donations and grants:                          |                           |                         |
| Coalfields Regeneration                        | 4,762                     | -                       |
| Cronfa Gymundeol                               | 5,000                     | 5,000                   |
| Garfield Weston Fund                           | 5,000                     | -                       |
| Gibbs Charity                                  | 3,000                     |                         |
| Gwendoline and Margaret Davies                 | 5,000                     | -                       |
| Mill Stadium                                   | -                         | 2,500                   |
| Moondance                                      | 5,000                     | -                       |
| NGED SW Main                                   | 6,000                     | 1,000                   |
| RCT  | 19,380                    |                         |
| South Wales Miners                             | 6,000                     | -                       |
| Deferred Grant:                                |                           |                         |
| RCT- Van                                       | -                         | 10,800                  |
|  | <hr/>                     | <hr/>                   |
| Incoming resources from charitable Activities: | 48,342                    | 8,500                   |
| <br>   |                           |                         |
| Total Incoming resources                       | 10,407                    | 9,560                   |
| Rent of facilities and equipment               |                           |                         |
|  | <hr/>                     | <hr/>                   |
| <b><u>Resources expended:</u></b>              | <b><u>58,749</u></b>      | <b><u>18,060</u></b>    |
| <br>   |                           |                         |
| Charitable activities                          |                           |                         |
| <br>   |                           |                         |
| Caretakers Wages                               | 1,300                     | 4,800                   |
| Rates  | 652                       | 490                     |
| Light and Heat                                 | 3,650                     | 1,044                   |
| Repairs and maintenance                        | 18,622                    | 4,249                   |
| Insurance                                      | 469                       | 179                     |
| Telephone                                      | 309                       | 341                     |
| Motor expenses                                 | 697                       | -                       |
| Solar  | 24,200                    | -                       |
| Depreciation                                   | 4,628                     | 5,568                   |
| Sundry Expenses                                | 1,001                     | 924                     |
|  | <hr/>                     | <hr/>                   |
| Total resources expended                       | <u>55,528</u>             | <u>17,596</u>           |
| <br>   |                           |                         |
| Net income for the year                        | <hr/> <b><u>3,221</u></b> | <hr/> <b><u>464</u></b> |

**ABERGORKI COMMUNITY HALL LIMITED**

England & Wales - Charity number 1082175

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# Accounts

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Charity Registration No. 1082175

Company Registration No. 03823491 (England and Wales)

**ABERGORKI COMMUNITY HALL LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

# ABERGORKI COMMUNITY HALL LTD

## CONTENTS

---

|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees' report                  | 1 - 2       |
| Independent examiner's report     | 3           |
| Statement of financial activities | 4           |
| Balance sheet                     | 5           |
| Notes to the accounts             | 6 - 10      |

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# **ABERGORKI COMMUNITY HALL LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

---

The trustees present their report and accounts for the year ended 31 August 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's [governing document], the Companies Act 2006 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)"

### **Objectives and activities**

The charity's objects are to promote general charitable purposes for the benefit of the community of Treorchy and the surrounding area, and in particular to provide, maintain and equip buildings for use by the community for the purposes of education and recreation.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The company's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

There is no employee share scheme at present, but the directors are considering the introduction of such a scheme as a means of further encouraging the involvement of employees in the company's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the company's continues and that the appropriate training is arranged. It is the policy of the company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

### **Achievements and performance**

#### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr K Skinner

Mr S Jones

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

# ABERGORKI COMMUNITY HALL LTD

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2023

---

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts;  
and
- pay in accordance with the company's contractual and other legal obligations.

The charity has 3 trustees. These, along with the company secretary make up the management committee.

The trustees' report was approved by the Board of Trustees.

**Mr K Skinner**

Trustee

Dated: 20 May 2024

*K. Skinner*

# ABERGORKI COMMUNITY HALL LTD

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ABERGORKI COMMUNITY HALL LTD

---

I report on the accounts of the charity for the year ended 31 August 2023, which are set out on pages 4 to 10.

#### **Respective responsibilities of trustees and examiner**

The trustees, who are also the directors of Abergorki Community Hall Ltd for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

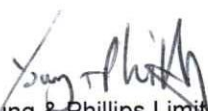
#### **Basis of independent examiner's report**

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

#### **Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Young & Phillips Limited

Chartered Certified Accountants  
77 Bute Street  
Treorchy  
Rhondda Cynon Taff  
CF42 6AH

Dated: 20 May 2024

# ABERGORKI COMMUNITY HALL LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

|   | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£    | Total<br>2022<br>£    |
|---|-------|----------------------------|--------------------------|-----------------------|-----------------------|
| <b><u>Income from:</u></b>                                |       |                            |                          |                       |                       |
| Donations and legacies                                    | 3     | 8,500                      | -                        | 8,500                 | 24,000                |
| Charitable activities                                     | 4     | 9,560                      | -                        | 9,560                 | 10,305                |
| <b>Total income</b>                                       |       | <u>18,060</u>              | <u>-</u>                 | <u>18,060</u>         | <u>34,305</u>         |
| <b><u>Expenditure on:</u></b>                             |       |                            |                          |                       |                       |
| Raising funds   |       | -                          | -                        | -                     | -                     |
| Charitable activities                                     | 6     | 17,595                     | -                        | 17,595                | 20,371                |
| <b>Total resources expended</b>                           |       | <u>17,595</u>              | <u>-</u>                 | <u>17,595</u>         | <u>20,371</u>         |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | 465                        | -                        | 465                   | 13,934                |
| Fund balances at 1 September 2022                         |       | <u>113,759</u>             | <u>24,961</u>            | <u>138,720</u>        | <u>124,786</u>        |
| <b>Fund balances at 31 August 2023</b>                    |       | <u><u>114,224</u></u>      | <u><u>24,961</u></u>     | <u><u>139,185</u></u> | <u><u>138,720</u></u> |

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ABERGORKI COMMUNITY HALL LTD

## BALANCE SHEET

AS AT 31 AUGUST 2023

|   | Notes | 2023<br>£ | £       | 2022<br>£ | £       |
|---|-------|-----------|---------|-----------|---------|
| <b>Fixed assets</b>                                   |       |           |         |           |         |
| Tangible assets                                       | 9     |           | 91,533  |           | 89,356  |
| <b>Current assets</b>                                 |       |           |         |           |         |
| Cash at bank and in hand                              |       | 47,652    |         | 49,664    |         |
| <b>Creditors: amounts falling due within one year</b> | 11    |           |         | 300       |         |
| Net current assets                                    |       |           | 47,652  |           | 49,364  |
| <b>Total assets less current liabilities</b>          |       |           | 139,185 |           | 138,720 |
| <b>Income funds</b>                                   |       |           |         |           |         |
| Restricted funds                                      |       |           | 24,961  |           | 24,961  |
| Unrestricted funds                                    |       |           | 114,224 |           | 113,759 |
|   |       |           | 139,185 |           | 138,720 |

For the financial year ended 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on 20 May 2024 and are signed on its behalf by:

Mr K Skinner  
Trustee

*K. Skinner*

Company Registration No. 03823491

# ABERGORKI COMMUNITY HALL LTD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

---

### 1 Accounting policies

#### Company information

Abergorki Community Hall Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 16-18 Bute Street, Treorchy, RCT, CF42 6DB.

#### 1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Resources expended

# ABERGORKI COMMUNITY HALL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                     |                      |
|---------------------|----------------------|
| Land and buildings  |                      |
| Plant and machinery | 10-33% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

# ABERGORKI COMMUNITY HALL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|  | 2023<br>£ | 2022<br>£     |
|--|-----------|---------------|
| Donations and gifts                      | 8,500     | 24,000        |
| <b>For the year ended 31 August 2022</b> |           | <b>24,000</b> |

# ABERGORKI COMMUNITY HALL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 4 Charitable activities

|  | Charitable<br>Income<br>£ | 2022<br>£ |
|--|---------------------------|-----------|
| Sales within charitable activities       | 9,560                     | 10,305    |
| Analysis by fund                         |                           |           |
| Unrestricted funds                       | 9,560                     |           |
| <b>For the year ended 31 August 2022</b> |                           |           |
| Unrestricted funds                       | 10,305                    | 10,305    |

### 5 Other trading activities

|  | Total<br>2022<br>£ |
|--|--------------------|
| <b>For the year ended 31 August 2022</b> | -                  |

### 6 Charitable activities

|                         | 2023<br>£ | 2022<br>£ |
|-------------------------|-----------|-----------|
| Staff costs             | 4,800     | 3,800     |
| Depreciation            | 5,568     | 3,762     |
| Rates                   | 490       | 396       |
| Insurance               | 179       | 431       |
| Light and heat          | 1,044     | 2,470     |
| Repairs and maintenance | 4,249     | 9,031     |
| Telephone costs         | 341       | 244       |
| Sundry expenses         | 924       | 237       |
|                         | 17,595    | 20,371    |
|                         | 17,595    | 20,371    |

# ABERGORKI COMMUNITY HALL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

| 9 Tangible fixed assets                                  | Land and<br>buildings<br>£ | Plant and<br>machinery<br>£ | Total<br>£     |
|--|----------------------------|-----------------------------|----------------|
| <b>Cost</b>  |                            |                             |                |
| At 1 September 2022                                      | 79,646                     | 106,517                     | 186,163        |
| Additions  | -                          | 7,745                       | 7,745          |
| At 31 August 2023  | <u>79,646</u>              | <u>114,262</u>              | <u>193,908</u> |
| <b>Depreciation and impairment</b>                       |                            |                             |                |
| At 1 September 2022                                      | -                          | 96,807                      | 96,807         |
| Depreciation charged in the year                         | -                          | 5,568                       | 5,568          |
| At 31 August 2023  | <u>-</u>                   | <u>102,375</u>              | <u>102,375</u> |
| <b>Carrying amount</b>                                   |                            |                             |                |
| At 31 August 2023  | <u>79,646</u>              | <u>11,887</u>               | <u>91,533</u>  |
| At 31 August 2022  | <u>79,646</u>              | <u>9,710</u>                | <u>89,356</u>  |
| <b>10 Financial instruments</b>                          |                            | <b>2023</b>                 | <b>2022</b>    |
|  |                            | £                           | £              |
| <b>Carrying amount of financial assets</b>               |                            |                             |                |
| Debt instruments measured at amortised cost              |                            | 47,652                      | 49,664         |
| <b>Carrying amount of financial liabilities</b>          |                            |                             |                |
| Measured at amortised cost                               |                            | -                           | 300            |
| <b>11 Creditors: amounts falling due within one year</b> |                            | <b>2023</b>                 | <b>2022</b>    |
|  |                            | £                           | £              |
| Accruals and deferred income                             |                            | -                           | 300            |

**ABERGORKI COMMUNITY HALL LTD**  
**YEAR ENDED 31ST AUGUST 2023**

|  | <u>2023</u>          | <u>2022</u>          |
|--|----------------------|----------------------|
|  | £                    | £                    |
| <b><u>Incoming Resources</u></b>               |                      |                      |
| Incoming resources from generating funds:      |                      |                      |
| Donations:                                     |                      |                      |
| Local Giving                                   | -                    | 500                  |
| Irwin Mitchell                                 |                      |                      |
| RCT  |                      |                      |
| The Ratcliff Foundation                        |                      |                      |
| Blackmore Fund                                 |                      |                      |
| Gwendoline and Margaret Davies                 | -                    | 5,000                |
| Arnold Clark                                   | -                    | 1,000                |
| Garfield Weston Fund                           | -                    | 7,500                |
| South Wales Miners                             | -                    | 2,000                |
| Coalfields Regeneration                        | -                    | 2,000                |
| Oakdale Trust                                  | -                    | 1,000                |
| Zedra Trust                                    | -                    | 5,000                |
| Mill Stadium                                   | 2,500                |                      |
| Nged SW Main                                   | 1,000                |                      |
| Cronfa Gymundeol                               | 5,000                | -                    |
|  | <hr/>                | <hr/>                |
| Incoming resources from charitable Activities: | 8,500                | 24,000               |
| Total Incoming resources                       |                      |                      |
| Rent of facilities and equipment               | 9,560                | 10,305               |
|  | <hr/>                | <hr/>                |
| <b><u>Resources expended:</u></b>              | <b><u>18,060</u></b> | <b><u>34,305</u></b> |
| Charitable activities                          |                      |                      |
| Caretakers Wages                               | 4,800                | 3,800                |
| Rates  | 490                  | 396                  |
| Light and Heat                                 | 1,044                | 2,470                |
| Repairs and maintenance                        | 4,249                | 9,031                |
| Insurance                                      | 179                  | 431                  |
| Telephone                                      | 341                  | 244                  |
| Depreciation                                   | 5,568                | 3,762                |
| Sundry Expenses                                | 924                  | 237                  |
|  | <hr/>                | <hr/>                |
| Total resources expended                       | <u>17,596</u>        | <u>20,372</u>        |
|  | <hr/>                | <hr/>                |
| Net expenditure for the year                   | <b><u>464</u></b>    | <b><u>13,933</u></b> |

**ABERGORKI COMMUNITY HALL LIMITED**

England & Wales - Charity number 1082175

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# Accounts

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Charity Registration No. 1082175

Company Registration No. 03823491 (England and Wales)

**ABERGORKI COMMUNITY HALL LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

# ABERGORKI COMMUNITY HALL LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |  |
|-----------------------------|--|
| <b>Trustees</b>             | Mr K Skinner   |
| <b>Secretary</b>            | Mr K Richards  |
| <b>Charity number</b>       | 1082175  |
| <b>Company number</b>       | 03823491   |
| <b>Registered office</b>    | 16-18 Bute Street<br>Treorchy<br>RCT<br>CF42 6DB   |
| <b>Independent examiner</b> | Young & Phillips Limited<br>77 Bute Street<br>Treorchy<br>Rhondda Cynon Taff<br>CF42 6AH |

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# ABERGORKI COMMUNITY HALL LTD

## CONTENTS

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees' report                  | 1 - 2       |
| Independent examiner's report     | 3           |
| Statement of financial activities | 4           |
| Balance sheet                     | 5           |
| Notes to the accounts             | 6 - 10      |

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# **ABERGORKI COMMUNITY HALL LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 AUGUST 2022**

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The trustees present their report and accounts for the year ended 31 August 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's [governing document], the Companies Act 2006 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)"

#### **Objectives and activities**

The charity's objects are to promote general charitable purposes for the benefit of the community of Treorchy and the surrounding area, and in particular to provide, maintain and equip buildings for use by the community for the purposes of education and recreation.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The company's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

There is no employee share scheme at present, but the directors are considering the introduction of such a scheme as a means of further encouraging the involvement of employees in the company's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the company's continues and that the appropriate training is arranged. It is the policy of the company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

#### **Achievements and performance**

##### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

##### **Structure, governance and management**

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:  
Mr K Skinner

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

## ABERGORKI COMMUNITY HALL LTD

### TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2022

---

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts;  
and
- pay in accordance with the company's contractual and other legal obligations.

The charity has 3 trustees. These, along with the company secretary make up the management committee.

The trustees' report was approved by the Board of Trustees.

Mr K Skinner  
Trustee  
Dated: 19 May 2023

*K. Skinner*

# ABERGORKI COMMUNITY HALL LTD

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ABERGORKI COMMUNITY HALL LTD

---

I report on the accounts of the charity for the year ended 31 August 2022, which are set out on pages 4 to 10.

#### **Respective responsibilities of trustees and examiner**

The trustees, who are also the directors of Abergorki Community Hall Ltd for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

#### **Basis of independent examiner's report**

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

#### **Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Young & Phillips Limited

Chartered Certified Accountants  
77 Bute Street  
Treorchy  
Rhondda Cynon Taff  
CF42 6AH

Dated: 19 May 2023

# ABERGORKI COMMUNITY HALL LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2022

|   | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£    | Total<br>2021<br>£    |
|---|-------|----------------------------|--------------------------|-----------------------|-----------------------|
| <b>Income from:</b>                                       |       |                            |                          |                       |                       |
| Donations and legacies                                    | 3     | 24,000                     | -                        | 24,000                | 25,950                |
| Charitable activities                                     | 4     | 10,305                     | -                        | 10,305                | 5,305                 |
| <b>Total income</b>                                       |       | <u>34,305</u>              | <u>-</u>                 | <u>34,305</u>         | <u>31,255</u>         |
| <b>Expenditure on:</b>                                    |       |                            |                          |                       |                       |
| Raising funds   |       | -                          | -                        | -                     | -                     |
| Charitable activities                                     | 6     | 20,371                     | -                        | 20,371                | 13,191                |
| <b>Total resources expended</b>                           |       | <u>20,371</u>              | <u>-</u>                 | <u>20,371</u>         | <u>13,191</u>         |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | 13,934                     | -                        | 13,934                | 18,064                |
| Fund balances at 1 September 2021                         |       | <u>99,825</u>              | <u>24,961</u>            | <u>124,786</u>        | <u>106,721</u>        |
| <b>Fund balances at 31 August 2022</b>                    |       | <u><u>113,759</u></u>      | <u><u>24,961</u></u>     | <u><u>138,720</u></u> | <u><u>124,785</u></u> |

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ABERGORKI COMMUNITY HALL LTD

## BALANCE SHEET

AS AT 31 AUGUST 2022

|   | Notes | 2022<br>£     | £              | 2021<br>£     | £              |
|---|-------|---------------|----------------|---------------|----------------|
| <b>Fixed assets</b>                                   |       |               |                |               |                |
| Tangible assets                                       | 9     |               | 89,356         |               | 84,369         |
| <b>Current assets</b>                                 |       |               |                |               |                |
| Debtors   | 11    | -             |                | 431           |                |
| Cash at bank and in hand                              |       | 49,664        |                | 39,985        |                |
|   |       | <u>49,664</u> |                | <u>40,416</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 12    | 300           |                | -             |                |
| Net current assets                                    |       |               | 49,364         |               | 40,416         |
| <b>Total assets less current liabilities</b>          |       |               | <u>138,720</u> |               | <u>124,785</u> |
| <b>Income funds</b>                                   |       |               |                |               |                |
| Restricted funds                                      |       |               | 24,961         |               | 24,961         |
| Unrestricted funds                                    |       |               | 113,759        |               | 99,824         |
|   |       |               | <u>138,720</u> |               | <u>124,785</u> |

For the financial year ended 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on 19 May 2023 and are signed on its behalf by:

Mr K Skinner  
Trustee

*K. Skinner*

Company Registration No. 03823491

# ABERGORKI COMMUNITY HALL LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

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### 1 Accounting policies

#### Company information

Abergorki Community Hall Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 16-18 Bute Street, Treorchy, RCT, CF42 6DB.

#### 1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Resources expended

# ABERGORKI COMMUNITY HALL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

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### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                     |                      |
|---------------------|----------------------|
| Land and buildings  |                      |
| Plant and machinery | 10-33% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# ABERGORKI COMMUNITY HALL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

#### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|  | 2022   | 2021          |
|--|--------|---------------|
|  | £      | £             |
| Donations and gifts                      | 24,000 | 25,950        |
| <b>For the year ended 31 August 2021</b> |        | <b>25,950</b> |

# ABERGORKI COMMUNITY HALL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 4 Charitable activities

|  | Charitable<br>Income<br>£ | 2021<br>£ |
|--|---------------------------|-----------|
| Sales within charitable activities                             | 10,305                    | 5,305     |
| Analysis by fund<br>Unrestricted funds                         | 10,305                    |           |
| <b>For the year ended 31 August 2021</b><br>Unrestricted funds | 5,305                     | 5,305     |

### 5 Other trading activities

|  | Total<br>2021<br>£ |
|--|--------------------|
| <b>For the year ended 31 August 2021</b> | -                  |

### 6 Charitable activities

|                         | 2022<br>£ | 2021<br>£ |
|-------------------------|-----------|-----------|
| Staff costs             | 3,800     | 5,450     |
| Depreciation            | 3,762     | 1,575     |
| Rates                   | 396       | 274       |
| Insurance               | 431       | 1,129     |
| Light and heat          | 2,470     | 726       |
| Repairs and maintenance | 9,031     | 3,217     |
| Telephone costs         | 244       | 254       |
| Sundry expenses         | 237       | 566       |
|                         | 20,371    | 13,191    |
|                         | 20,371    | 13,191    |

# ABERGORKI COMMUNITY HALL LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

| 9 Tangible fixed assets                                  | Land and<br>buildings<br>£ | Plant and<br>machinery<br>£ | Total<br>£     |
|--|----------------------------|-----------------------------|----------------|
| <b>Cost</b>  |                            |                             |                |
| At 1 September 2021                                      | 79,646                     | 97,768                      | 177,414        |
| Additions  | -                          | 8,749                       | 8,749          |
| At 31 August 2022  | <u>79,646</u>              | <u>106,517</u>              | <u>186,163</u> |
| <b>Depreciation and impairment</b>                       |                            |                             |                |
| At 1 September 2021                                      | -                          | 93,045                      | 93,045         |
| Depreciation charged in the year                         | -                          | 3,762                       | 3,762          |
| At 31 August 2022  | <u>-</u>                   | <u>96,807</u>               | <u>96,807</u>  |
| <b>Carrying amount</b>                                   |                            |                             |                |
| At 31 August 2022  | <u>79,646</u>              | <u>9,710</u>                | <u>89,356</u>  |
| At 31 August 2021  | <u>79,646</u>              | <u>4,723</u>                | <u>84,369</u>  |
| <b>10 Financial instruments</b>                          |                            | <b>2022</b>                 | <b>2021</b>    |
|  |                            | £                           | £              |
| <b>Carrying amount of financial assets</b>               |                            |                             |                |
| Debt instruments measured at amortised cost              |                            | <u>49,664</u>               | <u>39,985</u>  |
| <b>Carrying amount of financial liabilities</b>          |                            |                             |                |
| Measured at amortised cost                               |                            | <u>300</u>                  | <u>-</u>       |
| <b>11 Debtors</b>  |                            | <b>2022</b>                 | <b>2021</b>    |
|  |                            | £                           | £              |
| <b>Amounts falling due within one year:</b>              |                            |                             |                |
| Prepayments and accrued income                           |                            | <u>-</u>                    | <u>431</u>     |
| <b>12 Creditors: amounts falling due within one year</b> |                            | <b>2022</b>                 | <b>2021</b>    |
|  |                            | £                           | £              |
| Accruals and deferred income                             |                            | <u>300</u>                  | <u>-</u>       |

**ABERGORKI COMMUNITY HALL LTD**  
**YEAR ENDED 31ST AUGUST 2022**

|  | <u>2022</u>   | <u>2021</u>  |
|--|---------------|--------------|
|  | £             | £            |
| <b><u>Incoming Resources</u></b>               |               |              |
| Incoming resources from generating funds:      |               |              |
| Donations:                                     |               |              |
| Local Giving                                   | 500           |              |
| Irwin Mitchell                                 |               | 1,000        |
| RCT  |               | 14,250       |
| The Ratcliff Foundation                        |               | 2,000        |
| Blackmore Fund                                 |               | 200          |
| Gwendoline and Margaret Davies                 | 5,000         | 3,000        |
| Arnold Clark                                   | 1,000         | 1,000        |
| Garfield Weston Fund                           | 7,500         | 3,500        |
| Gibbs Charitable Trust                         | -             | 1,000        |
| South Wales Miners                             | 2,000         |              |
| Coalfields Regeneration                        | 2,000         |              |
| Oakdale Trust                                  | 1,000         |              |
| Zedra Trust                                    | 5,000         |              |
|  | -             |              |
|  | 24,000        | 25,950       |
| Incoming resources from charitable Activities: |               |              |
|  | 24,000        | 25,950       |
| Total Incoming resources                       |               |              |
| Rent of facilities and equipment               | 10,305        | 5,305        |
| <b><u>Resources expended:</u></b>              |               |              |
|  | <u>34,305</u> | <u>9,500</u> |
| Charitable activities                          |               |              |
|  |               |              |
| Caretakers Wages                               | 3,800         | 5,450        |
| Rates  | 396           | 275          |
| Light and Heat                                 | 2,470         | 726          |
| Repairs and maintenance                        | 9,031         | 3,217        |
| Insurance                                      | 431           | 862          |
| Telephone                                      | 244           | 254          |
| Total resources expended                       | 3,762         | 1,575        |
| Depreciation                                   |               |              |
| Sundry Expenses                                | 237           | 832          |
|  | 20,372        | 15,336       |
| Net expenditure for the year                   |               |              |
|  | <u>13,933</u> | <u>5,836</u> |