

**Llanrhidian Community Hall Trust Limited**  
(A company limited by guarantee)

**Report and Financial Statements**

**For the year Ended 31st March 2022**

**Charity Number: 1104432**

**Company Number: 4687853**

CHARITY COMMISSION  
FIRST CONTACT

27 APR 2023

ACCOUNTS  
RECEIVED

**Llanrhidian Community Hall Trust Limited**

**Financial Statements for the year ended 31st March 2022**

**CONTENTS**

**PAGE**

Administrative Information	3
Trustees' Report	4
Chairs' Report	4
Structure, Governance and Management	5
Recruitment and Appointment of the Management Committee	5
Trustee Induction and Training	5
Risk Management	6
Our Objectives and Activities	6
Achievement and Performance	6
Our Volunteers	7
Accounting Policies	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10 to 12

**Llanrhidian Community Hall Trust Limited**

**Financial Statements for the year ended 31st March 2022**

The Members present the report and financial statements for the year ended 31st March 2022.

**Administrative Information:**

**Charity Name:** Llanrhidian Community Hall Trust Limited

**Charity registration number:** 1104432

**Company registration number:** 4687853

**Registration Office and operational address:**

Nant Y Wrach, Llanrhidian, Swansea, SA3 1EU

**Trustees:**

The directors of the charity are:

Diane Mary Thomas (Chair)

Paul Rouge (Vice Chair)

Margaret Northam (Secretary)

**Bankers:**

Lloyds, Market Branch, Oxford Street, Swansea

**Solicitors:**

Tonner, Johns & Ratti, Walter Road, Swansea

# **Llanrhidian Community Hall Trust Limited**

## **Financial Statements for the year ended 31st March 2022**

### **Report of the trustees for the year ended 31st March 2022**

The Trustees are pleased to present their Annual Report together with the Consolidated Financial Statements of the charity for the year ended 31st March 2022, which are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities; Statement of Recommended Practice 2015, applicable to charities preparing their accounts in accordance with the Financial Reporting Statements for Smaller Entities.

The Trustees report a busy year with Hall income going up post the COVID-19 pandemic, and significant external works undertaken to develop the outside garden space. This work was ongoing at the year end with expected completion in 2022/23.

#### Community Hall refurbishments:

Our significant refurbishment plan continued in the year to redesign our outside space for community use and we recognised significant grant received in our income to help us fund this work.

The Community Hall is owned by the Swansea and Brecon Diocesan Trust and leased to the Community Hall Trust on a 30 year term, which this year has been extended to 35 years. Although the Hall trust is responsible for all external and internal repairs, it will not benefit from any increase in value to the property, does not hold the lease for the substantial part of the property's life and is subject to some restrictions in use. On this basis the lease is treated as an operating lease.


#### **Chair's Report**

I am delighted to see the near completion of the significant external works started last year. This along with property improvements made over recent years will benefit future generations. It is also pleasing to see the Hall use increasing again as we came out of the COVID-19 pandemic.

In closing, I would like to thank our sponsors and our volunteer supporters for their valuable contributions.

Mrs Diane Thomas  
Chair

Signed by:

  
Diane Thomas  
Chair

12th December 2022

## **anrhidian Community Hall Trust Limited**

### **Financial Statements for the year ended 31st March 2022**

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

The organisation is a charitable company limited by guarantee, incorporated on 5th March 2003 and registered as a charity on 6th June 2004. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

#### **Recruitment and Appointment of the Management Committee**

The directors of the charity are also the trustees for the purposes of charity law and also under the company's Articles. Under the requirements of the Memorandum and Articles of Association, one third of the directors, or if their number is not three or a multiple of three, the number nearest to one third must retire from office. If there is only one director, he or she must retire.

The directors to retire by rotation shall be those who have been longest in office since their last appointment. If any directors became or were appointed directors on the same day, those to retire (unless they otherwise agree amongst themselves) be determined by lot.

The directors seek to ensure an appropriate combination of diverse and community representation within a trustee body and amongst the directors. In the event of the need for a particular skill or community representation resulting from retirement/s/resignations or changed circumstances, individuals are approached to offer themselves for trusteeship and/ or directorship.

#### **Trustee induction and Training**

Most trustees are already familiar with the weight of their responsibilities as trustees, including the charity's Memorandum and Articles of Association, legal obligations, written policies, governance and management.

Newly appointed trustees are provided with a document containing comprehensive information about the charity and its aims and objectives; which also underlines their obligations and legal responsibilities as trustees and explains the charity's written policies and procedures covering good governance and management.

## **Llanrhidian Community Hall Trust Limited**

**Financial Statements for the year ended 31st March 2022**

### **Risk Management**

The trustees have conducted their own review of major risks to which the charity is exposed and systems have been established to mitigate those risks. Significant external risks to funding have led to the charity to develop a strategic plan, which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation for all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

### **Our objectives and activities**

The purposes of the charity are to renovate and operate the former Church Hall in Llanrhidian, which is now run as a Community Hall. To further the provision of accommodation for social meetings, entertainment and activities which enhance the welfare of the community.

The charity relies on hire fees, charges and fund raising activities to cover its operating costs. The trustees have had regard to the Charity Commission's guidance on public benefit.

### **Achievements and Performance**

The hall is used regularly by a wide variety of user groups, bringing in a regular income. However, fund raising is still a fundamental part of the charity's business. The strategies employed to achieve the charity's aims and objectives are to:

- \* Present a broad range of activities
- \* Offer opportunities for a wide range of people to get involved
- \* Provide hall, stage and kitchen facilities
- \* Concentrate on involving both young and senior age groups

## **Llanrhidian Community Hall Trust Limited**

**Financial Statements for the year ended 31st March 2022**

### **Our volunteers**

The Trust is very involved in the community and relies heavily on voluntary help. The trustees wish to thank their friends for their loyal support and service through out the year.

### **Accounting policies**

#### **Policy for the recognition of any capitalised development expenditure**

The Community Hall is owned by the Swansea and Brecon Diocesan Trust and leased to the Community Hall Trust on a 30 year term, which this year has been extended to 35 years.. Although the Hall trust is responsible for all external and internal repairs, it will not benefit from any increase in value to the property, does not hold the lease for the substantial part of the property's life and is subject to some restrictions in use. On this basis the lease is treated as an operating lease.

Any significant expenditure on the hall or external space which creates a fixed asset (an item expected to provide future benefits to users of the Hall over a number of years) will be capitalised and depreciated (written off to expenditure) on a straight line basis over the lesser of the expected useful life of that asset and the remaining years of the Hall lease. This accounting policy ensures the costs of any fixed assets are properly reflected over the years of use / benefit.

### **Going concern**

The financial statements have been prepared on a going concern basis.

**Llanrhidian Community Hall Trust Limited**

**Statement of Financial Activities for the Year Ended 31st March 2022**

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Incoming resources from general funds:</b>					
<b>Voluntary income:</b>					
Donations	2	30	95,268	95,298	9,032
Rents received		2,200	0	2,200	234
Investment income and interest		0	0	0	0
<b>Incoming resources from charitable activities:</b>					
Income from fund raising activities		457	0	457	0
<b>Total incoming resources</b>		<b>2,687</b>	<b>95,268</b>	<b>97,955</b>	<b>9,266</b>
<b>Resources expended:</b>					
Charitable activities		(2,288)	0	(2,288)	(2,459)
Building Improvements		0	(2,168)	(2,168)	0
<b>Total resources expended</b>	3	<b>(2,288)</b>	<b>(2,168)</b>	<b>(4,456)</b>	<b>(2,459)</b>
<b>Net incoming /(outgoing) resources before transfers</b>		<b>399</b>	<b>93,100</b>	<b>93,499</b>	<b>6,807</b>
Gross transfers between funds		0	0	0	0
<b>Net movement in funds</b>		<b>399</b>	<b>93,100</b>	<b>93,499</b>	<b>6,807</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		6,325	8,519	14,844	8,037
<b>Total funds carried forward</b>		<b>6,724</b>	<b>101,619</b>	<b>108,343</b>	<b>14,844</b>

The statement of financial activities includes all gains and losses in the year. All resources derive from continuing activities.



# Clanrhidian Community Hall Trust Limited

## Balance sheet as at 31st March 2022

### Fixed Assets

Note

2022  
£

2021  
£

94841

5645

### Current assets

Cash at bank and in hand

12,925

9,119

Debtors: amounts falling due within one year

5

577

80

13,502

9,199

Creditors: amounts falling due within one year

6

0

0

Net current assets

13,502

9,199

### Net assets

108,343

14,844

### Unrestricted funds

General funds

7

6,724

6,325

Restricted funds

8

101,619

8,519

### Total funds

108,343

14,844

For the year ended 31st March 2022, the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

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

The directors acknowledge their responsibilities for

Ensuring that the company keeps accounting records that comply with section 386; and Preparing accounts that give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as are applicable to the company.

Approved by the Trustees on 12th December 2022 and signed on their behalf by Diane Thomas, Chair.

Signed by:

Diane Thomas

Chair

12th December 2022

## **Llanrhidian Community Hall Trust Limited**

Notes forming part of the financial statements for the year ended 31st March 2022

### **1 Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Charity Commission's Statement of Recommended Practice, (SORP) 2015; Financial Reporting Standards for Smaller Entities.

#### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **Incoming resources**

All incoming resources are included on the statement of financial activities, when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from charitable trading activities are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for, as the charity earns the right to consideration by its performance.

#### **Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

# **Sanrhidian Community Hall Trust Limited**

Notes forming part of the financial statements for the year ended 31st March 2022

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SORP on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on a suitable basis.

## **2 Donations received**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
General donations	30	7,153	7,183	250
Grant for Garden Project		88,115	88,115	8,782
<b>Total Donations received</b>	<b>30</b>	<b>95,268</b>	<b>95,298</b>	<b>9,032</b>

## **3 Total resources expended**

### **Support costs directly to allocated activities:**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Premises	2,386	0	2,386	2,147
Repairs and maintenance	128	0	128	0
Other	242	0	242	312
Legal and professional	468	0	468	0
Building and garden improvements	0	2,168	2,168	0
<b>Total resources expended</b>	<b>2,288</b>	<b>2,168</b>	<b>4,456</b>	<b>2,459</b>

# Llanrhidian Community Hall Trust Limited

## Financial Statements for the year ended 31st March 2022

The company made no donations or paid any trustee remuneration during the year to 31st March 2022 (year to 31st March 2021 also nil).

### Taxation

As a charity, Llanrhidian Community Hall Trust Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or S256 of the Taxation Chargeable Gains Act 1992; to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

### 4 Fixed Assets

	External Works	Work in progress	Total
<b>Cost</b>			
At beginning of the year	0	5645	5645
Additions	0	89196	89196
Disposals	0	0	0
Transfers	0	0	0
<b>At end of the year</b>	<b>0</b>	<b>94841</b>	<b>94841</b>
<b>Depreciation and Impairments</b>			
At beginning of the year	0	0	0
Disposals	0	0	0
Depreciation	0	0	0
Transfers	0	0	0
<b>At end of the year</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net book value at beginning of the year</b>	<b>0</b>	<b>5645</b>	<b>5645</b>
<b>Net book value at end of the year</b>	<b>0</b>	<b>94841</b>	<b>94841</b>

### 5 Debtors: Amounts falling due within one year

	2022 £	2021 £
Other debtors and prepayments	577	80

### 6 Creditors: Amounts falling due within one year

	2022 £	2021 £
Other creditors and accruals	0	0

### 7 Analysis of net assets between funds:

General Funds £	Restricted Funds £	Total Funds £
--------------------	-----------------------	------------------

Assets	0	94841	94,841
Current assets	6,724	6,778	13,502
Current liabilities	0	0	0
<b>Net assets as at 31st March 2022</b>	<b>6,724</b>	<b>101,619</b>	<b>108,343</b>

#### 8 Restricted Funds:

	At 1st April 2021 £	Incoming resources £	Outgoing resources £	At 31st March 2022 £
Restricted funds	8,519	95,268	-2,168	101,619



CHARITY COMMISSION  
FOR ENGLAND AND WALES

# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

### Report to the trustees

Charity Name

LLANRHIDIAN COMMUNITY HALL TRUST LTD

### On accounts for the year ended

31/03/22

Charity no  
(if any)

1104432

### Set out on pages

REPORT SENT TO TRUSTEES AFTER ANNUAL  
ACCOUNTS WERE FILED Do include the page numbers of additional sheets).

I report to the trustees on my examination of the accounts of the above  
charity ("the Trust") for the year ended DD / MM / YYYY.

### Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out  
under section 145 of the 2011 Act and in carrying out my examination, I  
have followed all the applicable Directions given by the Charity Commission  
under section 145(5)(b) of the Act.

### Independent examiner's statement

~~The charity's gross income exceeded £250,000 and I am qualified to  
undertake the examination by being a qualified member of [insert name of  
applicable listed body]]. Delete [ ] if not applicable.~~

I have completed my examination. I confirm that no material matters have  
come to my attention in connection with the examination (other than that  
disclosed below \*) which gives me cause to believe that in, any material  
respect:

- the accounting records were not kept in accordance with section 130  
of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements  
concerning the form and content of accounts set out in the Charities  
(Accounts and Reports) Regulations 2008 other than any requirement  
that the accounts give a 'true and fair' view which is not a matter  
considered as part of an independent examination.

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

\* Please delete the words in the brackets if they do not apply.

Signed:

M. A. W. Nichols

Date:

07/12/23

Name:

MELONY NICHOLS

Relevant professional  
qualification(s) or body

CHARTERED INSTITUTE OF MANAGEMENT  
ACCOUNTANTS (CIMA)

CHARITY COMMISSION  
FIRST CONTACT

25 JAN 2024

RECEIVED

(If any):

Address:

IVY HOUSE

LANDIMORE, GOWER

SA3 IHD

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

Large empty box for disclosure details.

To the trustees of Llanrhidian Community Hall Trust Ltd

I report to the trustees on my examination of the accounts of the Llanrhidian Community Hall Trust Ltd (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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

Signed:



Name: Melony Nichols

**Relevant professional qualification or membership of professional bodies (if any):** Chartered Institute of Management Accountants

**Address:** Ivy House, Landimore, Gower, SA3 1HD

**Date:** 7 December 2023