



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/09/2022 **Period start date** **To** 31/08/2023 **Period end date**

Charity name: Cardiff Model Engineering Society

Charity registration number: 1123252

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The advancement of Public education in engineering and constructional skills, tradition and heritage in particular, but not exclusively, through the acquisition, construction, maintenance and exhibition of engineering models and the holding of talks, demonstrations workshops and other forms of communication.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>We held twelve public Open Days during the year. Attendance was slightly down on last year due to having bad weather. In addition, extra days had been arranged for special needs groups, school visits and other local groups.</p> <p>The Society has been to various exhibitions around the country.</p> <p>A program of weekly evening meetings was held throughout the year.</p> <p>All these activities demonstrate the engineering and constructional skills involved in the construction, maintenance and exhibition of engineering models. The series of evening meetings, which are open to the public, include talks by guest speakers on many aspects of tradition, and heritage of engineering, both model and full size.</p> <p>In planning activities through the year, the trustees reviewed and noted the guidance on public benefit.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Open days this year have again seen a reasonable number of visitors.</p> <p>Maintenance around the site over the year has been steady where funds have allowed.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
		N/A

Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	N/A
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Due to shock of covid-19 and the lockdowns it was decided that we would hold a full two years' worth of funds in case it happens again.
Amount of reserves held	Para 1.22	£50,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	No uncertainties

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	N/A
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution and rules
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are elected annually at the AGM held in October each year.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	Cardiff Model Engineering Society
Other name the charity uses	
Registered charity number	1123252
Charity's principal address	King George V Drive East Heath Cardiff CF14 4AW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Michael Williams	Honorary Chairman		
2	Robert Matthews	Honorary Secretary		
3	John Styles	Honorary Treasurer		
4	Andrew Fairfax	Vice Chairman		
5	Roger Sully			
6	Adrian Tovey		Appointed 22/10/2022	
7	Kenneth House			
8	David Green		Appointed 22/10/2022	
9	Steve Hanson		Appointed 22/10/2022	
10	Kenneth Stoa			
11	Tom Hughes		Stood down 22/10/2022	
12	Terry Newhouse		Stood down 22/10/2022	
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (eg Secretary, Chair, etc)		
Date		



CHARITY COMMISSION
FOR ENGLAND AND WALES

Cardiff Model Engineering Society

No (if any)

Receipts and payments accounts

For the period from	01/09/2022	To	31/08/2023
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £
A1 Receipts				
Donations	4,327	-	-	4,327
Bank Interest	524	-	-	524
Members Subscriptions	4,355	-	-	4,355
Income from Public Events	100,426	-	-	100,426
Income from Other Events	803	-	-	803
Misc Receipts	882	-	-	882
Gift Aid	406	-	-	406
Grants	-	-	-	-
Sub total (Gross income for AR)	111,723	-	-	111,723
A2 Asset and investment sales, (see table).				
	250	-	-	250
	-	-	-	-
Sub total	250	-	-	250
Total receipts	111,973	-	-	111,973
A3 Payments				
Public Events Cost	22,276	-	-	22,276
Maintenance of Public facilities	31,906	-	-	31,906
Bank charges	-	-	-	-
Health & Safety	1,117	-	-	1,117
Electricity & Gas	17,703	-	-	17,703
Telephone, stationery, Publicity	1,681	-	-	1,681
Insurance	11,559	-	-	11,559
Accountancy, Subscriptions, Licences	6,599	-	-	6,599
	-	-	-	-
Sub total	92,841	-	-	92,841
A4 Asset and investment purchases, (see table)				
	17,852	-	-	17,852
	-	-	-	-
Sub total	17,852	-	-	17,852
Total payments	110,693	-	-	110,693

<i>Net of receipts/(payments)</i>	1,280	-	-	1,280
A5 Transfers between funds	-	-	-	-
A6 Cash funds last year end	39,207	-	-	39,207
<i>Cash funds this year end</i>	40,487	-	-	40,487

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

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
B1 Cash funds		40,487	-
		-	-
		-	-
	Total cash funds	40,487	-
	(agree balances with receipts and payments account(s))	OK	OK
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
B2 Other monetary assets		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)
			-
			-
			-
			-
			-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)
			-
			-
			-
			-
			-
			-
			-
			-
			-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)
			-
			-
			-
			-
			-

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

Signature

Print Name

CC16a

Last year

to the nearest £

2,848
8
2,840
83,706
2,215
609
3,903
-
96,129

-	82
-	-
-	82

96,047

16773
20023

2069
5942
1655
9334
5858

-
61,654

17,338
17,389

79,043

9,338
-
22,239
31,577



Endowment
funds
to nearest £

-
-
-
-

OK

Endowment
funds
to nearest £

-
-
-
-
-
-

Current value
(optional)

-
-
-
-
-

Current value
(optional)

-
-
-
-
-
-
-
-
-

When due
(optional)

Date of
approval

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2023
for
CARDIFF MODEL ENGINEERING SOCIETY**

O'Brien and Partners
Accountants & Business Advisors
Highdale House
7 Centre Court
Treforest Industrial Estate
Pontypridd
Rhondda Cynon Taff
CF37 5YR

CARDIFF MODEL ENGINEERING SOCIETY

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CARDIFF MODEL ENGINEERING SOCIETY

Report of the Trustees for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1123252

Principal address

5 Heol y Berth
Castle View
Caerphilly
CF83 1SP

Trustees

M A Williams
K W Stoot
J Styles
K House
R Sully
R J Matthews
A Fairfax
T Newhouse (resigned 22.10.22)
T Hughes (resigned 22.10.22)
S Hanson (appointed 22.10.22)
D Green (appointed 22.10.22)
A Tovey (appointed 22.10.22)

Independent Examiner

O'Brien and Partners
Accountants & Business Advisors
Highdale House
7 Centre Court
Treforest Industrial Estate
Pontypridd
Rhondda Cynon Taff
CF37 5YR

Approved by order of the board of trustees on15/08/23..... and signed on its behalf by:


J Styles - Trustee

**Independent Examiner's Report to the Trustees of
Cardiff Model Engineering Society**

Independent examiner's report to the trustees of Cardiff Model Engineering Society

I report to the charity trustees of the Trust on my examination of the accounts of Cardiff Model Engineering Society (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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; or
3. the accounts do 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.

L Va Emden

Lewis Van Emden

O'Brien and Partners
Accountants & Business Advisors
Highdale House
7 Centre Court
Treforest Industrial Estate
Pontypridd
Rhondda Cynon Taff
CF37 5YR

Date: *19th October 2023*

CARDIFF MODEL ENGINEERING SOCIETY

Statement of Financial Activities for the Year Ended 31 August 2023

		31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		9,088	9,486
Other trading activities	2	102,361	86,553
Investment income	3	524	8
Total		<u>111,973</u>	<u>96,047</u>
EXPENDITURE ON			
Charitable activities			
Events		<u>110,693</u>	<u>79,079</u>
NET INCOME		1,280	16,968
RECONCILIATION OF FUNDS			
Total funds brought forward		382,318	365,350
TOTAL FUNDS CARRIED FORWARD		<u><u>383,598</u></u>	<u><u>382,318</u></u>

The notes form part of these financial statements

CARDIFF MODEL ENGINEERING SOCIETY

Balance Sheet 31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
FIXED ASSETS			
Tangible assets	6	282,404	299,049
CURRENT ASSETS			
Stocks	7	1,850	1,090
Prepayments and accrued income		-	4,800
Cash at bank and in hand		109,058	86,269
		<u>110,908</u>	<u>92,159</u>
CREDITORS			
Amounts falling due within one year	8	(9,714)	(8,890)
NET CURRENT ASSETS		<u>101,194</u>	<u>83,269</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>383,598</u>	<u>382,318</u>
NET ASSETS		<u>383,598</u>	<u>382,318</u>
FUNDS	9		
Unrestricted funds		<u>383,598</u>	<u>382,318</u>
TOTAL FUNDS		<u>383,598</u>	<u>382,318</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th Oct 2023 and were signed on its behalf by:


M A Williams - Trustee

The notes form part of these financial statements

CARDIFF MODEL ENGINEERING SOCIETY

Notes to the Financial Statements for the Year Ended 31 August 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	• 2% on cost
Plant and machinery	• 10% on cost
Fixtures and fittings	• 4% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Open day fares	43,241	35,887
Open day parties	3,983	2,926
Admission fees	23,980	20,313
Events	803	2,215
Catering	29,222	24,580
Jackets	882	609
Sales of assets	250	(82)
Services	-	105
	<u>102,361</u>	<u>86,553</u>

CARDIFF MODEL ENGINEERING SOCIETY

Notes to the Financial Statements - continued for the Year Ended 31 August 2023

3. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	524	8

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,486
Other trading activities	86,553
Investment income	8
Total	96,047
EXPENDITURE ON	
Charitable activities	
Events	79,079
NET INCOME	16,968
RECONCILIATION OF FUNDS	
Total funds brought forward	365,350
TOTAL FUNDS CARRIED FORWARD	382,318

CARDIFF MODEL ENGINEERING SOCIETY

Notes to the Financial Statements - continued for the Year Ended 31 August 2023

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 September 2022	190,000	147,838	152,399	490,237
Additions	-	345	861	1,206
Disposals	-	(600)	-	(600)
At 31 August 2023	<u>190,000</u>	<u>147,583</u>	<u>153,260</u>	<u>490,843</u>
DEPRECIATION				
At 1 September 2022	34,194	116,842	40,152	191,188
Charge for year	3,800	7,928	6,123	17,851
Eliminated on disposal	-	(600)	-	(600)
At 31 August 2023	<u>37,994</u>	<u>124,170</u>	<u>46,275</u>	<u>208,439</u>
NET BOOK VALUE				
At 31 August 2023	<u>152,006</u>	<u>23,413</u>	<u>106,985</u>	<u>282,404</u>
At 31 August 2022	<u>155,806</u>	<u>30,996</u>	<u>112,247</u>	<u>299,049</u>

7. STOCKS

	31.8.23	31.8.22
	£	£
Stocks	<u>1,850</u>	<u>1,090</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Trade creditors	8,554	6,771
Other creditors	<u>1,160</u>	<u>2,119</u>
	<u>9,714</u>	<u>8,890</u>

9. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	382,318	1,280	383,598
TOTAL FUNDS	<u>382,318</u>	<u>1,280</u>	<u>383,598</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,973	(110,693)	1,280
TOTAL FUNDS	<u>111,973</u>	<u>(110,693)</u>	<u>1,280</u>

CARDIFF MODEL ENGINEERING SOCIETY

Notes to the Financial Statements - continued for the Year Ended 31 August 2023

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	365,350	16,968	382,318
TOTAL FUNDS	<u>365,350</u>	<u>16,968</u>	<u>382,318</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,047	(79,079)	16,968
TOTAL FUNDS	<u>96,047</u>	<u>(79,079)</u>	<u>16,968</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	365,350	18,248	383,598
TOTAL FUNDS	<u>365,350</u>	<u>18,248</u>	<u>383,598</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,020	(189,772)	18,248
TOTAL FUNDS	<u>208,020</u>	<u>(189,772)</u>	<u>18,248</u>

CARDIFF MODEL ENGINEERING SOCIETY

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

CARDIFF MODEL ENGINEERING SOCIETY

Detailed Statement of Financial Activities for the Year Ended 31 August 2023

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,327	2,743
Gift aid	406	3,903
Subscriptions	4,355	2,840
	<u>9,088</u>	<u>9,486</u>
Other trading activities		
Open day fares	43,241	35,887
Open day parties	3,983	2,926
Admission fees	23,980	20,313
Events	803	2,215
Catering	29,222	24,580
Jackets	882	609
Sales of assets	250	(82)
Services	-	105
	<u>102,361</u>	<u>86,553</u>
Investment income		
Deposit account interest	524	8
	<u>524</u>	<u>8</u>
Total incoming resources	111,973	96,047
EXPENDITURE		
Charitable activities		
Rates and water	2,331	2,543
Light and heat	15,607	5,122
Telephone	1,025	974
Postage and stationery	656	446
Advertising	-	235
Events	6,979	3,442
Catering	13,865	12,604
Jackets	1,080	484
Library	352	243
Site & buildings	23,658	15,680
Tracks G level	3,478	1,791
Tracks - Tram	2,436	1,363
00'	1,661	733
Locomotives	634	224
Signalling	39	232
Health & safety	1,117	2,069
Insurance	11,559	9,334
Loco oil/coal	2,096	820
Miscellaneous	3,261	2,810
Subscriptions & licences	1,007	505
Long leasehold	3,800	3,800
Plant and machinery	7,929	7,550
Fixtures and fittings	6,123	6,075
	<u>110,693</u>	<u>79,079</u>
Total resources expended	110,693	79,079
Net income	1,280	16,968

This page does not form part of the statutory financial statements