

The Llan Ministry Area

# Annual Report

## 2024



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## **Independent Examiner's Report to the Trustees of The Llan Ministry Area**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

### **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 charity's accounts carried out under section 145 of the 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 charity 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.

Signed:



Richard N Chapple, Bsc (Econ) FCCA

WBV Limited  
Chartered Accountants  
The Third Floor  
Langdon House, Langdon Road  
SA1 Swansea Waterfront  
Swansea  
SA1 8QY

Date: 29 October 2025

**The Llantrisant (Llan) Ministry Area  
Report and Statement of the Trustees  
Year ending 31 December 2024**

The members of the Ministry Area Council (hereafter MAC), who are also trustees of the charity, present their report with financial statements of the Charity for the year ending 31st December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011, Accounts and Reporting by Charities: Statement of Recommended practice (SORP) and the Church in Wales Accounting Regulations.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**  
1132553

**Registered Charity Address**  
1 Coed Yr Esgob  
Llantrisant  
Pontyclun  
RCT  
CF72 8EL

**Trustees and members of the MAC**

The Trustees and Members of the MAC during the year were as follows.  
(14 Trustees in total)

**Clergy**

The Reverend Vincent Gardner (Rector)  
The Reverend David Jones  
The Reverend Simon Freeman  
The Reverend Belinda Huxtable-Goy

**Church Wardens**

Mrs Shirley Evans  
Mr Gareth Jones

**Trustees continued-**

Steve Burgess  
Anne Brown  
Averill Wintle  
Digby Davies-Thomas  
David Allen  
Peter Ashton  
Andrew West  
Mary West

**Treasurer**

Post vacant from 31.12.2023

### **Sub wardens**

There are sub wardens elected to every Church in the Ministry Area, although some are vacant or shared.

### **Independent Examiner**

Richard N Chapple, Bsc (Econ) FCCA  
WBV Limited

The 3rd Floor  
Langdon House  
Langdon Road  
Swansea. SA18QY

### **Governing Document and organisational Structure**

The Church in Wales is a Province within the Anglican Communion and seeks to advance the Christian religion through a world-wide mission.

The Ministry Area of Llantrisant (referred to as Llan hereafter) was created by decree in 2021 and is part of the Diocese of Llandaff. Llan has 12 Churches, Ss. Illtyd, Gwynno & Dyfodwg Llantrisant, St. Michael's Beddau, St. David's Miskin, St. Illtud's Llantwit Fardre, St. Illtyd's Llanharry, St Paul's Pontyclun, St. Anne's Talygarn, Ss. Julius & Aaron Llanharan, St. Peter's Brynna, St. David's Tonyrefail, St Alban's Tonyrefail, St. Barnabas Gilfach Goch.

Note- St. Michael's Beddau & St. David's Miskin are daughter churches of St. Illtyd, Gwynno & Dyfodwg, Llantrisant and they are included in the accounts for that church and not mentioned separately.

With the exception of the Clergy MAC members are appointed for 1 year with the exception of the Wardens and the Lay Chair who were appointed (during covid restriction) by the Bishop for a term of 3 years (commencing January 2021)

### **Induction and Training of New Trustees**

There is no formal induction training, trustees are already members of the Church and so are aware of the goals and aims of the Church. Their roles and responsibilities are communicated verbally and through relevant documentation from the Charity Commission. Several are already trustees for other organisations.

### **Objectives and Aims**

The objectives and aims of the charity are the promotion of the whole mission of the Church, pastoral, evangelistic, social, and ecumenical in the Ministry Area (here after referred to as the MA). Short term plans and objectives are agreed with the Diocese (referenced in the text below).

It is the responsibility of the MAC and the Clergy to work together and co-operate in

all matters of concern and importance to the MA for the promotion of the objectives and aims.

As required by the Charities Act 2011, the MAC has given due regard to guidance published by the Charity Commission in respect of the operation of the public benefit requirement. The activities undertaken fulfil the MAC's (purpose for the public benefit are described hereunder).

## **Charitable Activities and Main Achievements**

### **The Ministry Area**

The main activities of the MA during the year have been to promote the mission of the Anglican Communion and spread the Gospel to the people of our communities. The MA provides pastoral care, including visiting the sick at home, in hospital and care homes, visits to local schools, and carries out the usual weddings, baptisms, and funerals.

2024 Saw most of the difficulties encountered by the pandemic removed though numbers have yet to fully return to the pre Covid levels. Meetings were held for the MAC and some Church committees as was appropriate. MAC meetings (normally every ¼) moved venue around the MA to ensure fair and equal visibility to all our congregations. During the year the original model for the MAC structure was varied with the position of Vicar in Tonyrefail finally being filled. The Rev. Rick Gratton left the Ministry Areas following his appointment in Maesteg. The varied MAC now covers all the Clergy, the Wardens, Lay Chair, Treasurer and one representative from each Church (12). A substitute is allowed for in respect of the 12 Churches if absence were to prevent full representation. Some Churches currently fail to provide a representative to the MAC although there is clearly representation by the clergy serving each "patch".

2024 again failed to secure any volunteers to act in roles for the Ministry Area although there is finance coverage in all the areas of the Ministry Area. Sadly, the Treasurer acting on behalf of the Llantrisant Group passed, Mr Roger Hambley's long service was recognised by the whole Ministry Area and particularly by his finance team colleagues.

Finance is effectively managed on a unit by unit basis and the Ministry Area is striving to have Church by Church accounting available through the My Fund Accounting system much of this has been achieved during 2024.

Thus far, the Finance team has been successful in meeting the needs of the Ministry Area but only at an increased cost of the My Fund Accounting system, and the requirements for high level Charity Commissions accounting regime. The time expended in using the system is notable and detracts from securing volunteers in taking on unit roles or the role of the Ministry Area Treasurer.

Activities were held as people were no longer so fearful of larger meetings. The income flow continues to "pick up", details by way of a summary are attached at the foot of this narrative. The MA responded well financially to appeals (international,

National and Local), there were several such appeals. The response in a period where incomes of individuals was restricted as the cost of living "crisis" continued to bite.

Aid locally continued in normal fashion. Movement outside the original parish structure saw people continue in attending in different sections of the MA for the first time, although many remain strongly loyal to their "local" Church. The flow of food to local Foodbanks has been maintained in ongoing hard times experienced by our communities. (Being a very large MA there are several distinct communities). Christian Aid week was marked across the MA as was Remembrance Sunday at several locations. Some of the Remembrance were broadcast to a wider audience.

The Annual General meeting combined with a celebration of the work of the MA was held in April 2024. The AGM carried through the requirements of the review and pledge system to be commenced in 2025. Reports of all accounts were tabled. The requirement to use the Diocese accounting system had radically changed the nature of reporting. The MA continued to run on a devolved basis with an additional central fund for the administration of the MA which also had to use My Fund Accounting. Training in the use of this new system from the Diocese was expanded from the inadequate initial position. Variation in coding transactions and varied versions of the software added to the difficulty and only past the year end was the MA able to prepare a fully and accurate accounting record for the MA and the diocese. Preparation of Charity Commission (CC) accounts to the more rigorous status continued to be a continuing problem. The cost in external help was extensive and had not been foreseen at the time of creation of the MA or all other MAs in the Diocese. In 2024 this figure is in excess of £10,000 a figure that the MA has no budget for and is a drain on the other tasks the MA is required to perform and finance. Thanks, must be extended to the Garth Ministry Area who accountant charged us below rate costs to allow final sub mission of the accounts. MA thanks also go to Rev Peter Watson who provided aid to us and others who met this problem. During 2024 the promise of increased support from the Diocese Booking keeping service was flout but this would be unlikely to reach the Llan MA before Easter in 2025.

The MA has progressed forward after another very difficult year has however progress continued. The Officers of the MAC and the Council had to be formed by nomination (as meetings and voting secretly became impossible under Covid) at the time of inception of the MA. Hence the nomination by the (then) Bishop). As in 2023 during 2024 we were able to confirm the sub-wardens for the churches democratically.

2024 saw the first instances of sub-MA level being unable to fill posts, an no volunteers again came forward to take on roles at the MA level (other than the replacement treasurer serving the Llantrisant cluster of Churches. This pattern may lead to the structure of conducting business activities (not to be confused with cleric duties) at a more centralised level.

In terms of the Charity Commissions needs the Commission has been informed that all 12 Churches will operate under the former Llantrisant Parish registered number and the name change has similarly been notified as required.

The MA collaborated with the Diocese to prepare an ongoing plan for future activities across the MA communities. The plan has reviewed through the mechanism of an Arch Deacons visitation programme. In 2024 an evangelical plan has been created and lodged with the Diocese, a statement noting the condition of all the buildings and potential use of such buildings has similarly been lodged with the Diocese under the Archdeacons visitation process. The report into the “fabric” of the individual Churches classified churches into the RAG classification (Red, Amber, Green), several were noted to be Red and therefore noted to have no foreseeable way of supporting themselves. Without change these Red classified units will continue to incur losses and require the support from other Churches to provide the current range of services to the local communities. This is putting a financial strain on the Green and Amber classified and a perverse incentive on the Red units to instigate any changes to upgrade the Red score they currently hold.

It is correct to reflect the degree of financial support the Diocese has extended to MA's around the Diocese the position would be less healthy but for the temporary support given.

WIFI and incoming payments routines apply to all of the 12 Churches, and those lacking this service hope to have completion of a programme the installation completed in 2024. Broadband speeds and signal availability have been irritants to securing these links; not only through technical engineering problems but also some very thick walls in some of our historic buildings (there are 5 such listed buildings) Maintaining our buildings remains a constant duty attended to, and particularly the historic buildings noted above (Grade 2). The needs of all our Church Fabric have been addressed more fully during 2024. The work that has been undertaken is noted below. A data base system is in constant preparation to ensure ongoing update of all the needs that may have to be faced. This pattern of activity should ensure requirements do not become increasingly difficult or unmanageable or un-fundable through passage of time, delay and ignorance of needs.

The MA commenced and grew the use of the Attendance App, and the Green Energy Footprint Tool in 2024 in compliance with the wishes of the Diocese.

The MA works tirelessly to cover DBS security checks across Communities. The process of ensuring all who need to be screened is now in place.

The Administrator (part time) continues to ensure the smooth scheduling of Services, Funerals, Baptisms and Weddings etc can be effectively managed across the 12 Churches; essential as the MA continued to operate with one Clergy member “down”.

The MA collaborated in the creation of a new Deanery structure and one of the MA Clergy Leads the new Deanery of Eglwysilan (made up of 6 Ministry Areas acting together).

The MA multi location Mothers Union (MU here after) has been co-ordinated into a single MA structure to ensure efficiency and effectiveness and avoid duplication in that excellent organisation. Drawn from two of our 12 Churches the Diocese “Away



from it All" (AFITA) programme is effectively managed for the whole Diocese. The scheme offers the opportunity of a holiday in a fixed Caravan (Porthcawl) to disadvantaged families in the Diocese. The scheme offers 28 weeks of holidays to such families and 7 of those weeks are offered families in the Diocese of either Swansea and Brecon or Monmouth. Most of the families using the free facility will probably never have had a holiday of any kind before or not for a very considerable number of years.

Our collective mission noted in our ongoing plan set in 2024 for 2025 onwards will be subject to regular Ach Deacons visitations (every 6 months).

The next section notes all the activities undertaken by individual Churches (or groups operating together) across the MA communities. The requirement for maintaining services is omitted for the text as that is a "given"; add to that the number of funerals the MA staff assisted with (in excess of 300 across the MA) baptisms and weddings home visit etc. that must be undertaken.

### **Fabric review and tasks undertaken in year**

#### *Buildings, Fabric and Faculties*

*A status of buildings plan was drawn up in 2024 and will assist future planning and developments for the Ministry Areas buildings. A copy has been lodged with the Diocese.*

*During 2024 work has continued in respect of the Fabric of our 12 Churches.*

*St David's Tonyrefail – Work has been completed on the replacement boiler*

*St Albans Barnabas Gylfach Goch – Planning for removal of the redundant organ and repositioning of the font has commenced pre faculty application. An asbestos inspection in is a current "blockage" towards the end of the year as is recent storm damage to the roof.*

*Llantrisant - Major repair work has begun on the tower and on the provision of a peel of bells to sound again. A new bell frame has been planned to accommodate 10 bells in time and a faculty has been secured. Funding has been secured via grants and donations (potentially more to follow)*

*St Michaels and all Angels – Beddau. Planning has commenced to provide toilet facilities and kitchen provision. Faculty yet to be prepared and submitted*

*St David's - Miskin – Planning has commenced in outline for toilets and a community café. As yet not complete or prepare a faculty.*

*Ss Julius and Arran – Llanharan – Heating has been boosted by fan installation.*

*St Anne's Talygarn – Drying the nave area has been undertaken and repairs to guttering completed (in part). Planning has commenced to renovate and vary the use of the building. Plans and faculty yet to be commenced.*

*St. Pauls Pontyclun – A faculty has been submitted in respect of Stonework repairs, plinth removal, repositioning the font, provision of a meeting area, improved access to the Church Hall. Faculty awaited.*

*St Illtud's – Llantwit Fardre – A major redevelopment program has continued. Work relating to re-roofing the Lady Chapel, re-roofing the tower roof, rainwater goods added to the tower and insulation installed above the lady chapel, double glazing the windows in the vestries. All completed within the year. Towards the end of 2024 planning work on further insulation provision solar panels, a heat pump and internal double glazing together with replaced chancel roof commenced.*

## **The Ministry Area main Achievements**

Examples of successes.

- Llan wellbeing community hub helped many people with benefit advice and help to save money on household bills along with support for mental and physical health needs.
- Miskin have started a village coffee morning which has brought local people into church and helped to alleviate loneliness.
- We offer a monthly film club in Llantrisant to bring people together in a social setting.
- For lent we held our loud day, lent lunches and our film festival.
- 'Open the book' at Easter and Christmas helped school children in the Llanharan area understand why we celebrate.
- We took part in a 'walk of witness' joining with other denominations to let the community know why we celebrate Easter.
- We continue to support the probation service in Llantrisant.
- We offer a coffee and catch-up on fridays in Llantrisant for people to have a chat and ask questions about what we are doing.
- Dementia support group helps those living with the condition and their carers.
- A number of weekly coffee mornings across the Ministry Area give people a chance to get together outside of church services.
- We offer toddler groups for parents and carers to have somewhere to take the children for company and fun.
- We've welcomed a number of choirs in to our churches for concerts.
- We hire out our halls to scouts, brownies, dance and exercise groups which gives us connection in the local area.
- We've held fayres, fetes and plant sales in the Ministry Area to engage with the community.
- Llantrisant Christmas tree festival brought many people into church and helped them engage with the Christmas story.
- Many schools held their Christmas concerts in our churches which helps us to maintain connection with them.
- Food and activity afternoons in Beddau continues to help bring people together and help alleviate loneliness.

- Illuminate in Tonyrefail gave youngsters an alternative for Halloween.
- Tonyrefail continue their online services which has reached people far and wide.
- Messy church in Pontyclun and Llantwit Fardre has brought families into the church and learning more about the bible
- Gilfach Goch continue to hold their community shop in the church hall which supports local people and gives them a place to meet
- Llan ministry area continue to support many charities – Boomerang Cardiff – Taff ely foodbank-Rainbow of hope- Christian aid- Macmillan cancer support-mothers union caravan- Pontyclun refugee support group and more.
- We took part in the 'warm space' initiative.
- The Tuesday group in Llantwit Fardre meet to look after the grounds but enjoy the company and fellowship of meeting together while working
- We've been on some lovely day trips to enjoy spending time together
- On as many occasions as we can we share food together; we especially like to offer refreshments in the back of church after services to share our stories and encourage each other in the faith we share

### **Public Benefit**

The benefit to the public is a feeling of spiritual stability and freedom within the MA for the benefit of all God's people. This is exercised through the provision of Regular public worship and pastoral work, including visiting the sick and bereaved; the teaching of Christianity through Sermons, films, and small groups, plus the taking of Assemblies in local schools; the promotion of Christianity through special services where possible. This across 12 open and active Churches.

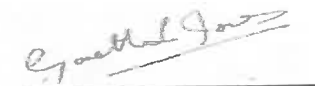
Signed on behalf of all trustees,

Fr. V. L Gardner  
**Ministry Area Leader**



**Signature**

Gareth L Jones  
**Ministry Area Treasurer**



**Signature**

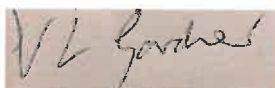
29/10/2025  
**Date** \_\_\_\_\_

**LLAN Ministry Area**  
**Statement of Financial Position as at 31st December, 2024**

	Notes	Unrestricted funds	Restricted funds	Total this year	Total last year
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6	201,500	235,000	436,500	436,500
Investments	7	165,893	518,352	684,246	657,354
<b>Total fixed assets</b>		<b>367,393</b>	<b>753,352</b>	<b>1,120,746</b>	<b>1,093,854</b>
<b>Current assets</b>					
Other Debtors	8	42,060		42,060	154,056
Cash at bank and in hand	9	284,555	559,413	843,968	927,228
<b>Total current assets</b>		<b>326,615</b>	<b>559,413</b>	<b>886,028</b>	<b>1,081,283</b>
<b>Creditors: amounts falling due within one year</b>	10	22,505	11,450	33,955	13,914
<b>Net current assets/(liabilities)</b>		<b>304,109</b>	<b>547,963</b>	<b>852,073</b>	<b>1,067,369</b>
<b>Total assets less current liabilities</b>		<b>671,503</b>	<b>1,301,316</b>	<b>1,972,818</b>	<b>2,161,223</b>
<b>Creditors: amounts falling due after one year</b>		-	-	-	-
<b>Total net assets or liabilities</b>		<b>671,503</b>	<b>1,301,316</b>	<b>1,972,818</b>	<b>2,161,223</b>
<b>Funds of the Charity</b>	11				
Unrestricted funds		671,503	-	671,503	764,721
Restricted funds		-	1,301,316	1,301,316	1,396,502
<b>Total funds</b>		<b>671,503</b>	<b>1,301,316</b>	<b>1,972,818</b>	<b>2,161,223</b>

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

Fr. V. L Gardner  
Ministry Area Leader

  
Signature

29.10.2025

Gareth L Jones  
Ministry Area Treasurer

  
Signature

29.10.2025

# LLAN Ministry Area

## Statement of Financial Activities for the Year to 31st December, 2024

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
<b>Incoming resources</b>				
<b>Income and endowments from:</b>				
Donations and legacies	292,084	(3,400)	288,684	533,752
Charitable activities	18,651	-	18,651	109,151
Other trading activities	58,705	-	58,705	27,806
Investments	35,676	9,075	44,751	21,368
Separate material item of income	-	-	-	-
Other Income	2,500	-	2,500	-
<b>Total</b>	<b>407,616</b>	<b>5,675</b>	<b>413,292</b>	<b>692,077</b>
<b>Resources expended</b>				
<b>Expenditure on:</b>				
Raising funds	2,365	-	2,365	3,147
Charitable activities	311,281	96,720	408,001	179,291
Separate material item of expense	199,096	-	199,096	199,709
Other Expenditure	7,865	-	7,865	-
<b>Total</b>	<b>520,606</b>	<b>96,720</b>	<b>617,327</b>	<b>382,147</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>(112,990)</b>	<b>(91,045)</b>	<b>(204,035)</b>	<b>309,930</b>
Net gains/(losses) on investments	-	-	-	-
<b>Net income/(expenditure)</b>	<b>(112,990)</b>	<b>(91,045)</b>	<b>(204,035)</b>	<b>309,930</b>
<b>Extraordinary items</b>				
Transfers between funds	11,045	(11,045)	-	-
<b>Other recognised gains/(losses):</b>				
Gains and losses on revaluation of fixed assets for the charity's own use	179	1,082	1,262	18,696
Other gains/(losses)	8,546	5,822	14,369	-
<b>Net movement in funds</b>	<b>(93,219)</b>	<b>(95,186)</b>	<b>(188,405)</b>	<b>328,626</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	764,721	1,396,502	2,161,223	1,832,597
<b>Total funds carried forward</b>	<b>671,503</b>	<b>1,301,316</b>	<b>1,972,818</b>	<b>2,161,223</b>

## LLAN Ministry Area

### Notes to the Financial Statements for the Year to 31st December, 2024

#### 1 Basis of preparation

##### 1.1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value except for certain items of fixed assets as stated below.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice(SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019,

The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

##### Tangible Fixed Assets

Tangible fixed assets are initially measured at historical cost and all costs incurred to bring it to its working condition are included in the cost. The revaluation method is used for subsequent measurement of the fixed asset through recognition of revaluations gains / losses less depreciation and impairment charges. Church buildings and Churchyards are vested in the Representative body of the Church in Wales and do not ordinarily form part of the fixed assets of the Ministry Area. Moveable Church contents are inalienable property and require a faculty for disposal. Many are historic for which no reliable cost or valuation bases exist. They are not recognised on the Balance sheet nor listed, to reduce the risk of theft and vandalism.

##### Depreciation

Church halls are stated at valuation. Freehold property not used for church purposes is also stated at valuation. No provision for depreciation has been made on land and buildings.

##### 1.2 Going Concern

Based on anticipated cash inflows less cash outflows for the next twelve months plus the currently held reserves at 31 Dec, 2024 the going concern status of the Ministry Area remains firm. Furthermore, the Ministry Area has no intention to cease operations and neither is there any factor that has come to the knowledge of the Ministry Area that may indicate that the Charity's continued operations may be threatened. The Accounts are therefore prepared on the going concern basis.

##### 1.3 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

##### 1.4 Material prior year errors

No material prior year errors have been identified in the reporting period.

##### 1.5 Statement of Cash Flows

As a small charity we have not prepared the Statement of Cash Flows as provided in the Charities SORP.

##### 1.6 Functional and Presentation Currency

The functional currency of the Charity is the British currency which is also the presentation currency of the charity in these annual financial statements.

#### 2 Accounting Policies

##### 2.1 Income

##### Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

the charity becomes entitled to the resources;

it is more likely than not that the trustees will receive the resources; and

the monetary value can be measured with sufficient reliability.

##### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

##### Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

## LLAN Ministry Area

### Notes to the Financial Statements for the Year to 31st December, 2024

#### Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

#### Government grants

The charity did not receive government grants in the reporting period.

#### Tax reclaim on donations and gifts

Gift Aid receivable is included in income when the donor has expressly consented for the claiming of gift aid tax relief/refund from the HMRC on the donated amount. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

#### Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## 2.2 Expenditure and Liabilities

#### Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### Redundancy cost

The charity made no redundancy payments during the reporting period.

#### Deferred income

No material item of deferred income has been included in the accounts.

#### Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

## LLAN Ministry Area

### Notes to the Financial Statements for the Year to 31st December, 2024

#### 2.3 Assets

##### Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000.

They are initially measured using the historical cost model and subsequently measured using the revaluation model.

The depreciation rates and methods used are disclosed in note 1.

##### Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

##### Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

##### Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

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

#### 3 Analysis of Income

##### Donations & Legacies

Donations and Gifts

Gift Aid

Legacies

General grants provided by government/other charities

##### Charitable Activities

Special Collections

Misc Income

Church Hall & Other Property Income

Fees

##### Other Trading Activities

Fund raising

Rentals

Other

##### Income from Investments

Dividends/investment income

Bank and building society interest

Rent from investment land or buildings

##### Sundry Income

Other Income

##### Total Income

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
Donations and Gifts	178,630	-	178,630	283,626
Gift Aid	34,776	-	34,776	21,854
Legacies	7,836	-	7,836	198,087
General grants provided by government/other charities	70,841	(3,400.00)	67,441	30,185
	<b>292,084</b>	<b>(3,400)</b>	<b>288,684</b>	<b>533,752</b>
Special Collections				3,661
Misc Income				55,989
Church Hall & Other Property Income				27,362
Fees	18,651	-	18,651	22,139
	<b>18,651</b>	<b>-</b>	<b>18,651</b>	<b>109,151</b>
Fund raising	58,705	0	58,705	27,806
Rentals	-	-	-	-
Other	-	-	-	-
	<b>58,705</b>	<b>-</b>	<b>58,705</b>	<b>27,806</b>
Dividends/investment income	2,814	8779.63	11,594	7,749
Bank and building society interest	24,522	295	24,818	13,619
Rent from investment land or buildings	8,340	0	8,340	-
	<b>35,676</b>	<b>9,075</b>	<b>44,751</b>	<b>21,368</b>
Other Income	2,500		2,500	
	<b>2,500</b>	<b>-</b>	<b>2,500</b>	
	<b>407,616</b>	<b>5,675</b>	<b>413,292</b>	<b>692,077</b>



**LLAN Ministry Area**  
**Notes to the Financial Statements for the Year to 31st December, 2024**

**4 Analysis of Expenditure**

	This Year			Last Year		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
<b>Expenditure on raising funds</b>						
Raising funds	2,365	0	2,365	3,147	-	3,147
Other	-	-	-	-	-	-
	<b>2,365</b>	<b>-</b>	<b>2,365</b>	<b>3,147</b>	<b>-</b>	<b>3,147</b>
<b>Charitable activities</b>						
General Parish Expenses	52,138	90	52,228	23,528	116	23,644
Maintenance of Churches	75,359	0	75,359	80,111	320	80,431
Parochial Expenses of Clerics	8,460	0	8,460	10,002	-	10,002
Other Ministry Support	2,883	0	2,883	6,656	-	6,656
Maintenance of Services	10,383	0	10,383	10,224	-	10,224
Maintenance of other property	25,990	33,224	59,214	31,331	-	31,331
Exceptional Expenditure	124,706	63,406	188,112	3,451	-	3,451
Mission: Parish	1,998	0	1,998	3,498	-	3,498
Mission: Home/World	9,364	0	9,364	10,054	-	10,054
	<b>311,281</b>	<b>96,720</b>	<b>408,001</b>	<b>178,855</b>	<b>436</b>	<b>179,291</b>
<b>Separate material item of expense</b>						
Diocesan Share	199,096	0	199,096	199,709	-	199,709
	<b>199,096</b>	<b>-</b>	<b>199,096</b>	<b>199,709</b>	<b>-</b>	<b>199,709</b>
<b>Other</b>						
Other Expenditure	7,865	-	7,865	-	-	-
	<b>7,865</b>	<b>-</b>	<b>7,865</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure</b>	<b>520,606</b>	<b>96,720</b>	<b>617,327</b>	<b>381,711</b>	<b>436</b>	<b>382,147</b>

**Exceptional Expenditure**

The Exceptional expenditure of £188,112 relates to repairs and renovations costs at the Llantrisant church and St Illtud, Llanwit Fardre. Llantrisant church took major renovations of its tower and bells at a cost of £63,406 whilst the St Illtud, Llanwit Fardre renovations to the church buildings was at a cost of £124,706.

**5 Paid Employees**

**5.1 Staff Costs**

	This Year	Last Year
	£	£
<b>Salaries and Wages</b>		
Salaries and wages	5,227	7,776
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
	<b>5,227</b>	<b>7,776</b>

## LLAN Ministry Area

### Notes to the Financial Statements for the Year to 31st December, 2024

#### 5.2 Average headcount in the year

	This Year	Last Year
Charitable Activities	1	4
<b>Total</b>	<b>1</b>	<b>4</b>

Stipendiary clergy are appointed and supported by the Diocese of Llandaff.

Contributions are made by the charity to the Diocese, which are pooled and used to pay clergy and other costs across the Diocese.

The Trustees are volunteers and receive no remuneration or other payments from the charity beyond reimbursed expenses.

There were no transactions with Trustees or related parties in the year

6 Fixed Assets	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
<b>6.1 Cost or Valuation</b>					
At the beginning of the year	435,000	-	-	1,500	<b>436,500</b>
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
At end of the year	<b>435,000</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>436,500</b>
<b>6.2 Depreciation and Impairments</b>					
At the beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
At end of the year	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>6.3 Net Book Value</b>					
Net book value at the beginning of the year	435,000	-	-	1,500	<b>436,500</b>
Net book value at the end of the year	<b>435,000</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>436,500</b>

7 Investment assets	Cash & cash equivalents	Total
	£	£
<b>7.1 Fixed Asset Investments</b>		
Carrying (fair) value at beginning of period	657,354	<b>657,354</b>
Add: additions to investments during period	14,369	<b>14,369</b>
Less: disposals at carrying value	-	-
Less: impairments	-	-
Add: Reversal of impairments	-	-
Add/(deduct): transfer in/(out) in the period	11,261	<b>11,261</b>
Add/(deduct): net gain/(loss) on revaluation	1,262	<b>1,262</b>
Carrying (fair) value at end of year	<b>684,246</b>	<b>684,246</b>

## LLAN Ministry Area

### Notes to the Financial Statements for the Year to 31st December, 2024

#### 7.2 Analysis of Investments

	Fair value at 31.12.2024 £	Fair Value at 31.12.2023 £
Long & Short term investments	684,246	657,354
Total	<b>684,246</b>	<b>657,354</b>

#### 8 Debtors & Prepayments

	This Year	Last Year
Income Tax recoverable	7,564	25,961
Donations receivable	-	100,000
Other debtors and prepayments	34,496	28,095
	<b>42,060</b>	<b>154,056</b>

#### 9 Cash at bank and in hand

	This Year £	Last Year £
Short term investments	10,000	-
Short term deposits	689,772	611,826
Cash at bank and on hand	144,233	315,401
Other	-	-
	<b>844,005</b>	<b>927,228</b>

#### 10 Creditors and Accruals

	This Year £	Last Year £
Amounts falling due within one year	30,405	10,364
Other creditors	3,550	3,550
IE fees provision	<b>33,955</b>	<b>13,914</b>

## LLAN Ministry Area

### Notes to the Financial Statements for the Year to 31st December, 2024

11 Charity Funds	Balances brought forward	Income	Expenditure	Transfers	Gains/ losses	Balances carried forward
	£	£	£	£	£	£
<b>Current reporting period</b>						
<b>Unrestricted</b>						
CIF - Mr Malgwyn Thomas ~ Ss Illtud, Gwynno and Dyfodwg, Llantrisant	15,048	367	-	-	805	16,220
Chancel Repair Fund ~ Ss Illtud, Gwynno and Dyfodwg, Llantrisant	3,371	84	-	-	184	3,638
General Fund ~ St Barnabas	40,474	9,734	(11,959)	-	-	38,249
General Fund ~ Ss Illtud, Gwynno and Dyfodwg, Llantrisant	(62,433)	103,020	(123,062)	9,673	-	(72,801)
General Fund ~ Ss Julius and Aaron, Llanharan, with St Peter's Brynna	366,674	44,077	(51,241)	-	-	359,511
General Fund ~ St Illtud, Llantwit Fardre	242,193	111,155	(186,210)	2,137	7,548	176,824
General Fund ~ St Iltyd, Llanharry	-	5,784	(7,469)	-	-	(1,686)
General Fund ~ St David & St Alban, Tonyrefail	119,563	50,784	(70,669)	-	-	99,679
Grave yard Fund - Churchyard ~ Ss Illtud, Gwynno and Dyfodwg, Llantris	766	-	-	(766)	-	-
The Estate Of The Late Mrs Jane Elizabeth Griffin ~ Ss Illtud, Gwynno an	20,000	-	-	-	-	20,000
Llantrisant Parish Church Additional Bells ~ Ss Illtud, Gwynno and Dyfod	-	12,000	-	-	-	12,000
The Estate Of The Late Miss Margaret Hocking ~ Ss Illtud, Gwynno and I	15,000	-	-	-	-	15,000
CIF - Mrs Margaret Smith Legacy ~ Ss Illtud, Gwynno and Dyfodwg, Llan	183	4	-	-	10	198
Special Trust Fund ~ Ss Illtud, Gwynno and Dyfodwg, Llantrisant	4,188	-	-	-	-	4,188
St Davids Toilet Fund ~ Ss Illtud, Gwynno and Dyfodwg, Llantrisant	5,000	-	-	-	-	5,000
General fund ~ St Paul, Pontyclun & St Anne, Talygarn	(6,039)	50,305	(50,390)	-	179	(5,944)
Elimination of Inter-Company entries	-	-	-	-	-	-
	<b>764,721</b>	<b>407,616</b>	<b>(520,606)</b>	<b>11,045</b>	<b>8,726</b>	<b>671,503</b>
<b>Restricted Funds</b>						
Mrs Olwen Jane Bufton Bequest - St Illtud, Llantwit Fardre	93,533	2,283	-	-	5,005	100,822
Christmas Tree Festival - Ss Illtud, Gwynno and Dyfodwg, Llantrisant	1,577	-	-	(1,577)	-	-
CIFS - Ss Illtud, Gwynno and Dyfodwg, Llantrisant	96	-	-	(96)	-	-
CIW CIF Edward Thomas - Ss Julius and Aaron, Llanharan, with St Peter's	77,742	3,431	-	-	-	81,173
CIW Common Investment Fund George Williams - Ss Julius and Aaron, L	64,498	2,693	-	-	-	67,192
Chancel Repair Fund - St Illtud, Llantwit Fardre	2,089	52	-	-	114	2,255
Dementia Support Group - Ss Illtud, Gwynno and Dyfodwg, Llantrisant	2,599	-	-	-	-	2,599
Deposit Account Llanharry - St Paul, Pontyclun & St Anne, Talygarn	23,309	-	-	-	-	23,309
Oliver Evans Trust - St Illtud, Llantwit Fardre	11,684	285	-	-	625	12,595
Fabric Fund For St Iltyds Church - St Illtud, Llantwit Fardre	5,846	295	-	-	-	6,142
Hall Improvements - Ss Illtud, Gwynno and Dyfodwg, Llantrisant	2,775	-	-	(2,775)	-	-
House 63 St Anne's - St Illtud, Llantwit Fardre	235,000	-	-	-	-	235,000
St Julius And St Aaron Tea And Toys	140	-	-	-	-	140
Llantrisant Church Bells - Ss Illtud, Gwynno and Dyfodwg, Llantrisant	100,000	-	(45,297)	-	-	54,703
The Mary Isabella Bedgood Bequest - St Paul & St Anne	14,999	-	-	-	1,082	16,082
Mrs LEM Williams Decd Re Bryant Family Graves - St Illtud, Llantwit Fa	5,000	35	-	-	78	5,112
Organ Fund - Ss Illtud, Gwynno and Dyfodwg, Llantrisant	1,663	-	-	(1,663)	-	-
Other Memorials - Ss Illtud, Gwynno and Dyfodwg, Llantrisant	2,662	-	-	(2,662)	-	-
Parish Church Restoration Fund - Ss Illtud, Gwynno and Dyfodwg, Llantri	2,006	-	-	(2,006)	-	-
Parish Church Special Fund - Ss Illtud, Gwynno and Dyfodwg, Llantrisant	527,063	-	(18,110)	2,006	-	510,959
St Illtud's Churchyard Fund - St Illtud, Llantwit Fardre	35,361	-	(33,224)	(2,137)	-	-
SING - St Paul & St Anne	553	-	(90)	-	-	463
Special Trust Fund - Ss Illtud, Gwynno and Dyfodwg, Llantrisant	1,916	-	-	-	-	1,916
St Davids Fund - Ss Illtud, Gwynno and Dyfodwg, Llantrisant	54,479	-	-	-	-	54,479
St Michaels - Ss Illtud, Gwynno and Dyfodwg, Llantrisant	9,721	-	-	-	-	9,721
St Pauls Church Hall - St Paul & St Anne	65,000	-	-	-	-	65,000
Sale Proceeds From The Pavilion Talygarn - St Paul & St Anne, Talygarn	46,668	-	-	-	-	46,668
Mr W D Clark Gift St Anne's - St Paul, Pontyclun & St Anne, Talygarn	4,987	-	-	-	-	4,987
Agency collection: St Paul's and St Anne's	3,400	(3,400)	-	-	-	-
Worship Group - Worship Group	134	-	-	(134)	-	-
	<b>1,396,502</b>	<b>5,675</b>	<b>(96,720)</b>	<b>(11,045)</b>	<b>6,904</b>	<b>1,301,316</b>

#### Purpose and Restrictions

##### General Funds - Unrestricted & Designated Funds

CIF - Mr Malgwyn Thomas ~ Ss Illtud, Gwynno and Dyfodwg, Llantrisant

Chancel Repair Fund ~ Ss Illtud, Gwynno and Dyfodwg, Llantrisant

General Fund ~ Llan Central

General Fund ~ St Barnabas

General Fund ~ Ss Illtud, Gwynno and Dyfodwg, Llantrisant

General Fund ~ Ss Julius and Aaron, Llanharan, with St Peter's Brynna

General Fund ~ St Illtud, Llantwit Fardre

General Fund ~ St Iltyd, Llanharry

General Fund ~ St David & St Alban, Tonyrefail

## LLAN Ministry Area

### Notes to the Financial Statements for the Year to 31st December, 2024

Grave yard Fund - Churchyard ~ Ss Illtud, Gwynno and Dyfodwg, Llantrisant

The Estate Of The Late Mrs Jane Elizabeth Griffin ~ Ss Illtud, Gwynno and Dyfodwg, Llantrisant

Llantrisant Parish Church Additional Bells ~ Ss Illtud, Gwynno and Dyfodwg, Llantrisant

The Estate Of The Late Miss Margaret Hocking ~ Ss Illtud, Gwynno and Dyfodwg, Llantrisant

CIF - Mrs Margaret Smith Legacy ~ Ss Illtud, Gwynno and Dyfodwg, Llantrisant

Special Trust Fund ~ Ss Illtud, Gwynno and Dyfodwg, Llantrisant

St Davids Toilet Fund ~ Ss Illtud, Gwynno and Dyfodwg, Llantrisant

General fund ~ St Paul, Pontyclun & St Anne, Talygarn

#### Restricted Funds

Mrs Olwen Jane Bufton Bequest - St Illtud, Llantwit Fardre

Christmas Tree Festival - Ss Illtud, Gwynno and Dyfodwg, Llantrisant

CIFS - Ss Illtud, Gwynno and Dyfodwg, Llantrisant

CIW CIF Edward Thomas - Ss Julius and Aaron, Llanharan, with St Peter's Brynna

CIW Common Investment Fund George Williams - Ss Julius and Aaron, Llanharan, with St Peter's Brynna

Chancel Repair Fund - St Illtud, Llantwit Fardre

Dementia Support Group - Ss Illtud, Gwynno and Dyfodwg, Llantrisant

Deposit Account Llanharan - St Paul, Pontyclun & St Anne, Talygarn

Oliver Evans Trust - St Illtud, Llantwit Fardre

Fabric Fund For St Illtyds Church - St Illtud, Llantwit Fardre

Hall Improvements - Ss Illtud, Gwynno and Dyfodwg, Llantrisant

House 63 St Anne's - St Illtud, Llantwit Fardre

St Julius And St Aaron Tea And Toys

Llantrisant Church Bells - Ss Illtud, Gwynno and Dyfodwg, Llantrisant

The Mary Isabella Bedgood Bequest - St Paul & St Anne

Mrs LEM Williams Decd Re Bryant Family Graves - St Illtud, Llantwit Fardre

Organ Fund - Ss Illtud, Gwynno and Dyfodwg, Llantrisant

Other Memorials - Ss Illtud, Gwynno and Dyfodwg, Llantrisant

Parish Church Restoration Fund - Ss Illtud, Gwynno and Dyfodwg, Llantrisant

Parish Church Special Fund - Ss Illtud, Gwynno and Dyfodwg, Llantrisant

St Illtud's Churchyard Fund - St Illtud, Llantwit Fardre

SING - St Paul & St Anne

Special Trust Fund - Ss Illtud, Gwynno and Dyfodwg, Llantrisant

St Davids Fund - Ss Illtud, Gwynno and Dyfodwg, Llantrisant

St Michaels - Ss Illtud, Gwynno and Dyfodwg, Llantrisant

St Pauls Church Hall - St Paul & St Anne

Sale Proceeds From The Pavilion Talygarn - St Paul & St Anne, Talygarn

Mr W D Clark Gift St Anne's - St Paul & St Anne

Worship Group - Ss Illtud, Gwynno and Dyfodwg, Llantrisant

