PENYDARREN BOYS AND GIRLS CLUB

England & Wales · Charity number 1143028

Details

Status	Registered
Legal form	Charitable company
Company number	07538887
Registered	2011-07-22
Register	View on the Charity Commission register

Contact

Address	24 Pant Road Dowlais Merthyr Tydfil CF48 3SH
Phone	01685383054
Email	manselcymro@aol.com
Website	www.clubwebsite.co.uk/penydarrenboysgirlsclub

Activities

Objects: TO FURTHER THE DEVELOPMENT AND EDUCATION OF BOYS AND YOUNG MEN AND GIRLS AND YOUNG WOMEN THROUGH THEIR LEISURE-TIME ACTIVITIES SO AS TO HELP THEM ACHIEVE THEIR PHYSICAL, MENTAL AND SPIRITUAL POTENTIAL SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.

Activities: The objectives of the club are to educate boys and girls resident in the area of Merthyr Tydfil through their leisure time occupation so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved upon.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE PENYDARREN
- Merthyr Tydfil

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£166,887	£152,577	-	-
2024-06-30	£143,377	£94,214	-	-
2023-06-30	£107,870	£67,488	-	-
2022-03-31	£570,680	£558,884	£679,116	0
2021-03-31	£30,292	£18,439	-	-
2020-03-31	£22,020	£19,527	-	-

Trustees

Name	Role	Appointed
ANDREW THOMAS		2011-07-22
CLIVE BARSI M.B.E		2011-07-22
DAVID COOPER		2011-07-22
PETER THOMAS		2011-07-22

Accounts

Penydarren Boys and Girls Club Ltd

Financial Statements

For the Period Ended 30th June 2025

Registered Number: 07530087

Registered Charity Number: 1143028

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Penydarren Boys and Girls Club Ltd

For the Period Ended 30th June 2025

Directors / Trustees	Clive Barsi M.B.E. (Chairperson) Peter Thomas (Vice Chairperson) Robert Type (Secretary) Melanie Morgan (Treasurer) Andrew Thomas Craig Morgan Craig Cheeke Mackenzi Thomas Kate Balston-Thomas Kerry Patrick Mullin James Scott Thomas Paul Kenneth Trotman Huw Waythe
Registered Office	Bont Playing Field Gellifaelog Old Road Penydarren Merthyr Tydfil CF47 9HH
Independent Examiners	Cooper Healey Merthyr Tydfil Ltd Chartered Certified Accountants Rabart House Pontsarn Road Merthyr Tydfil CF48 2SR

Penydarren Boys and Girls Club Ltd

Financial Statements

For the Period Ended 30th June 2025

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Penydarren Boys and Girls Club Ltd

Trustees' Annual Report

For the Period Ended 30th June 2025

Financial Review

There is no policy in regard to the level of reserves.

Responsibilities of the Trustees

The trustees (who are also the directors of Penydarren Boys and Girls Club Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable then to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Independent Examiner

Cooper Healey Merthyr Tydfil Ltd are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities.

Structure Governance and Management

Penydarren Boys and Girls Club (the Club) was incorporated on 15th February, 2011.

The company is a private company, limited by guarantee, with no share capital.

The organization has taken advantage of the exemption from the use of the word "Limited" in its title.

The Club is managed by a board of trustees who also serve as the directors of the Company.

There are no employees.

The Charity operates primarily in the Merthyr Tydfil area.

The company has extended the period end to June in order to fall in line with the season end.

Charitable Objects

The aim of the charity is to further the development and education of boys and young men and girls and young women through their leisure-time activities so as to help them to achieve their physical, mental, and spiritual potential; so that they may grow to full maturity as individuals and members of society, and that their conditions of life may be improved.

Achievements and Performances

During the year, the Club has conducted various training sessions and workshops to enhance the abilities of the members.

The club also entered a number of competitions with excellent results.

Registered office:
Bont Playing Field, Gellifaelog Old Road, Penydarren, Merthyr Tydfil CF47 9HH

Signed by order of the trustees

Company Secretary

Date 08 December 2025

Penydarren Boys and Girls Club Ltd

Statement of Financial Activities
(Incorporating Income and Expenditure Account)

For the Period Ended 30th June 2025

Incoming Resources	Note	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total £	2024 Total £
Donations and other similar Income					
Funds introduced on Incorporation		-	-	-	-
Activities to further the charity's objects	2	149,892	16,995	166,887	143,377
		149,892	16,995	166,887	143,377
Resources Expended					
Charitable Expenditure	3	135,582	16,995	152,577	94,214
		135,582	16,995	152,577	94,214
Net Income (Expenditure) for the period		14,310	-	14,310	49,163
Movement In Funds					
Funds brought forward		178,918	555,753	734,671	702,503
Net Income (Expenditure) for the period		14,310	-	14,310	49,163
Fund restructuring and Transfer Between Funds		-	(16,995)	(16,995)	(16,995)
Fund Balances carried forward		193,228	538,758	731,986	734,671

The company has no recognised gains or losses for the period other than those included in the Income and Expenditure Account

The accounting policies and notes on pages 4 to 6 form part of these financial statements.

Penydarren Boys and Girls Club Ltd

Registered Number: 07530087

Registered Charity Number: 1143028

Balance Sheet

For the Period Ended 30th June 2025

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
Land and Buildings	8		578,235		595,682
Sports Equipment	8		13,938		19,458
	8		-		-
			592,173		615,140
Current Assets					
Stock		50		50	
Debtors		-		-	
Cash in Hand and at Bank		140,939		120,705	
		140,989		120,755	
Current Liabilities					
Creditors and Accruals		(1,176)		(1,224)	
Net Current Assets (Liabilities)			139,813		119,531
Net Assets			731,986		734,671
Unrestricted Funds			193,228		178,918
Restricted Funds			538,758		555,753
Total Funds	5 & 6		731,986		734,671

For the Period Ended 30th June 2025 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 accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts that give a true and fair view of the state of the charitable company's affairs as at 30th June 2025, and of its incoming resources and the application of resources, including its income and expenditure, for the year then ended.

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

Director and Trustee Date 08 December 2025

The notes on pages 5 to 8 form an integral part of these accounts.

Penydarren Boys and Girls Club Ltd

Notes to the Accounts

For the Period Ended 30th June 2025

1 **Accounting Policies**

(a) **Basis for Preparation of the Accounts**

The financial statements are prepared under the historical cost convention and include the results of the charity's operations which are described in the Directors and Trustee's Report and all of which are continuing. The accounts have been prepared in accordance with the Companies Act 2006 and in accordance with Accounting and Reporting by Charities: Satement of Recommended Practice (March 2005).

(b) **Incoming Resources**

Incoming resources comprise all incoming resources becoming available to the charity during the period and includes income from all sources regardless of its source or of the purpose to which it is applied. Where applicable, income is recognised where all conditions for receipt have been met and there is a reasonable assurance of receipt.

(c) **Resources Expended**

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

(d) **Unrestricted Funds**

General funds are unrestricted funds to be used for the objects of the charity without further specified purpose.

(e) **Restricted Funds**

Restricted funds are to be used for the specific purposes as laid down by the donor.
Expenditure which meets this criteria are charged to the fund.

(f) **Tangible Fixed Assets [Note 8]**

These are capitalised if they can be used for more than one year, and cost more than £500. They are valued at cost or at a reasonable value on receipt.

Land & Buildings / Freehold Improvements	-	Not depreciated (Not complete at year end)
Fixtures, Fittings & Equipment	-	25% straight line basis

(g) **Cash Flow Statement**

The charity has taken advantage of exemptions available in FRS 1 not to prepare a cash flow statement as it is a small entity.

2 **Incoming Resources**

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Resources Introduced on Incorporation			-	-
Café/Shop Income	18,272		18,272	22,383
Player Contributions	38,085		38,085	33,872
Ground Hire	39,300		39,300	29,275
Grants	34,770		34,770	20,460
Donations	-		-	-
Player Contributions - Equipment	-		-	772
Presentation Night	-		-	-
Sponsorship	14,090		14,090	15,025
Fines	-		-	-
Mini Festival Entry Fee	1,845		1,845	2,580
Insurance Claim	-		-	-
Competition Winnings	2,500		2,500	1,050
Bank Interest Received	1030		1,030	965
Transfer of restricted fund in relation to New Pitch	-	16995	16,995	16995
Subtotal	149,892	16,995	166,887	143,377
Transfers	-	-	-	-
Totals	149,892	16,995	166,887	143,377

Penydarren Boys and Girls Club Ltd

Notes to the Accounts (Continued)

For the Period Ended 30th June 2025

3 Resources Expended

	2025 Unrestricted Funds	2025 Restricted Funds	2025 Total	2024 Total
Regsitration Fees	6741		6,741	5,370
Player Contributions - Refunds	80		80	-
Presentation Night	9,778		9,778	6,062
Transport	-		-	-
Waste Collection	1,552		1,552	1,248
Medals	1,140		1,140	1,030
Fines	2,442		2,442	4,198
FAW	255		255	-
Donations	280		280	1,100
Rates	1,565		1,565	2,738
Heat, Light and Water	6,127		6,127	6,533
Insurance	1,805		1,805	1,754
Surveys	-		-	(172)
Repairs and Maintenance	48,623		48,623	236
Licences	1,008		1,008	863
Accountancy Fees	1,344		1,344	1,278
Advertising	4,968		4,968	4,246
Training	2,596		2,596	2,600
Bank Charges	73		73	106
Depreciation	6,980	16,995	23,975	22,921
Competition Entry Fees	2488		2,488	2,539
Legal & Professional	0		-	-
Equipment	18971		18,971	15,464
Café/Shop Expenses	16,766		16,766	14100
Subtotal	135,582	16,995	152,577	94,214
Transfers	-	-	-	-
Totals	135,582	16,995	152,577	94,214

4 Directors Information

None of the directors received remuneration for their services during the year.
None of the directors was reimbursed for expenses during the year.

5 Analysis of Net Assets Between Funds

	2025 Fixed Assets	2025 Net Current Assets	2025 Total	2024 Total
Unrestricted Funds		193,228	193,228	178,918
Restricted Funds	538,758	-	538,758	555,753
	538,758	193,228	731,986	734,671

Penydarren Boys and Girls Club Ltd

Notes to the Accounts (Continued)

For the Period Ended 30th June 2025

6 Movement In Funds

	Opening Balance	Restructure of Funds	Incoming Resources	Outgoing Resources	Transfers	Balance at 30 June 2025
Unrestricted Funds						
Unrestricted Funds	178,918	-	149,892	(135,582)	-	193,228
Total Unrestricted Funds	178,918	-	149,892	(135,582)	-	193,228
Restricted Funds						
Land and Buildings	555,753	(16,995)	16,995	(16,995)		538,758
Ground Maintenance Equipment	-	-	-	-	-	-
Sports and Other Equipment	-	-	-	-	-	-
Total Restricted Funds	555,753	(16,995)	16,995	(16,995)	-	538,758
Total Funds	734,671	(16,995)	166,887	(152,577)	-	731,986

7 Liability of Members

Every member of the charity undertakes to contribute such amount as may be required (not exceeding £1 to the charity's assets if it should be wound up while he / she is a member or within one year after he / she ceases to be a member, for payment of the charity's debts and liabilities contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of rights of the contributories among themselves.

Penydarren Boys and Girls Club Ltd

Fixed Asset Schedule

For the Period Ended 30th June 2025

8 Tangible Assets [Note 1(f)]

Cost	Opening Cost	Additions	Disposals	Depreciation B/Fwd	Depreciation Charge	Less Grants	NBV
Club Building and Grounds	340,300	-	-	-	-	(308,150)	32,150
Club Building and Grounds	24,042	-	-	-	-	(14,484)	9,558
Club Building and Grounds	30,650	-	-			(23,880)	6,770
New Pitch 2022	581,571	-	-	(34,367)	(17,447)	-	529,757
Total Land and Buildings	976,563	-	-	(34,367)	(17,447)	(346,514)	578,235
Sports and Other Equipment	29,935	1,008	-	(10,477)	(6,528)	-	13,938
Total Fixed Assets	1,006,498	1,008	-	(44,844)	(23,975)	(346,514)	592,173

- Property has not been depreciated and no impairment is recognised because the property restructuring and improvement were completed after the balance sheet date. Therefore, the residual value is considered to be equal to the value at cost.

9 Staff Costs and Emoluments

Total staff costs were as follows:	**2025**	**2024**
Wages, salaries and Social Security costs	-	-
The average number of employees during the year, calculated on the basis of full-time equivalents, was:	-	-

No employee received remuneration of more than £60,000 during the year (2024 - Nil).

10 Related Parties

There were no related party transactions during the year.

11 Taxation

The charitable company is exempt from UK taxation.

Penydarren Boys and Girls Club Ltd

For the Period Ended 30th June 2025

IMDEPENDANT EXAMINERS REPORT

In order to assist you to fulfil your duties under the Companies Act 2006 we have prepared the accounts for the year ended 30 June 2025, without carrying out an audit, from the books, records and information supplied and such accounts are in accordance therewith.

Cooper Healey Merthyr Tydfil Ltd

Chartered Accountants

Date 08 December 2025

APPROVAL CERTIFICATE

We have supplied all the books, records and information necessary for the preparation of the attached financial statements and approve them for submission to Companies House.

On Behalf of Penydarren Boys & Girls Ltd

Signature ....

Name ROBERT M MPE

Position SECRETARY

Date 05-FEB-2026

Accounts

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Penydarren Boys and Girls Club Ltd

Financial Statements

For the Period Ended 30th June 2024

Registered Number: 07530087

Registered Charity Number: 1143028

Penydarren Boys and Girls Club Ltd

For the Period Ended 30th June 2024

Directors / Trustees	Clive Barsi M.B.E. (Chairperson) Peter Thomas (Vice Chairperson) Robert Type (Secretary) Melanie Morgan (Treasurer) Andrew Thomas Craig Morgan Craig Cheeke Mackenzi Thomas Kate Balston-Thomas Kerry Patrick Mullin James Scott Thomas Paul Kenneth Trotman Huw Waythe	Appointed 01/12/2022
Registered Office	Bont Playing Field Gellifaelog Old Road Penydarren Merthyr Tydfil CF47 9HH	
Independent Examiners	Cooper Healey Merthyr Tydfil Ltd Chartered Certified Accountants Rabart House Pontsarn Road Merthyr Tydfil CF48 2SR	

Penydarren Boys and Girls Club Ltd

Financial Statements

For the Period Ended 30th June 2024

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Penydarren Boys and Girls Club Ltd

Trustees' Annual Report

For the Period Ended 30th June 2024

Financial Review

There is no policy in regard to the level of reserves.

Responsibilities of the Trustees

The trustees (who are also the directors of Penydarren Boys and Girls Club Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable then to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Independent Examiner

Cooper Healey Merthyr Tydfil Ltd are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities.

Structure Governance and Management

Penydarren Boys and Girls Club (the Club) was incorporated on 15th February, 2011.

The company is a private company, limited by guarantee, with no share capital.

The organization has taken advantage of the exemption from the use of the word "Limited" in its title.

The Club is managed by a board of trustees who also serve as the directors of the Company.

There are no employees.

The Charity operates primarily in the Merthyr Tydfil area.

The company has extended the period end to June in order to fall in line with the season end.

Charitable Objects

The aim of the charity is to further the development and education of boys and young men and girls and young women through their leisure-time activities so as to help them to achieve their physical, mental, and spiritual potential; so that they may grow to full maturity as individuals and members of society, and that their conditions of life may be improved.

Achievements and Performances

During the year, the Club has conducted various training sessions and workshops to enhance the abilities of the members.

The club also entered a number of competitions with excellent results.

Registered office:
Bont Playing Field, Gellifaelog Old Road, Penydarren, Merthyr Tydfil CF47 9HH

Signed by order of the trustees

Company Secretary

RKTYPE

Date 13 November 2024

Penydarren Boys and Girls Club Ltd

Statement of Financial Activities
(Incorporating Income and Expenditure Account)

For the Period Ended 30th June 2024

Incoming Resources	**Note**	**2024** Unrestricted Funds £	Restricted Funds £	Total £	**2023** Total £
Donations and other similar income					
Funds Introduced on Incorporation		-	-	-	-
Activities to further the charity's objects	2	126,382	16,995	143,377	107,870
		126,382	16,995	143,377	107,870
Resources Expended					
Charitable Expenditure	3	77,219	16,995	94,214	67,488
		77,219	16,995	94,214	67,488
Net Income (Expenditure) for the period		49,163	-	49,163	40,382
Movement in Funds					
Funds brought forward		129,755	572,748	702,503	679,116
Net Income (Expenditure) for the period		49,163	-	49,163	40,382
Fund restructuring and Transfer Between Funds		-	(16,995)	(16,995)	(16,995)
Fund Balances carried forward		178,918	555,753	734,671	702,503

The company has no recognised gains or losses for the period other than those included in the Income and Expenditure Account

The accounting policies and notes on pages 4 to 6 form part of these financial statements.

Penydarren Boys and Girls Club Ltd

Registered Number: 07530087

Registered Charity Number: 1143028

Balance Sheet

For the Period Ended 30th June 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed Assets					
Land and Buildings	8		595,682		597,985
Sports Equipment	8		19,458		209
	8		-		-
			615,140		598,194
Current Assets					
Stock		50		50	
Debtors		-		-	
Cash in Hand and at Bank		120,705		105,159	
		120,755		105,209	
Current Liabilities					
Creditors and Accruals		(1,224)		(900)	
Net Current Assets (Liabilities)			119,531		104,309
Net Assets			734,671		702,503
Unrestricted Funds			178,918		129,755
Restricted Funds			555,753		572,748
Total Funds	5 & 6		734,671		702,503

For the Period Ended 30th June 2024 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 accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts that give a true and fair view of the state of the charitable company's affairs as at 30th June 2024, and of its incoming resources and the application of resources, including its income and expenditure, for the year then ended.

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

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Director and Trustee

Date 13 November 2024

The notes on pages 5 to 8 form an integral part of these accounts.

Penydarren Boys and Girls Club Ltd

Notes to the Accounts

For the Period Ended 30th June 2024

1 Accounting Policies

(a) Basis for Preparation of the Accounts

The financial statements are prepared under the historical cost convention and include the results of the charity's operations which are described in the Directors and Trustee's Report and all of which are continuing. The accounts have been prepared in accordance with the Companies Act 2006 and in accordance with Accounting and Reporting by Charities: Satement of Recommended Practice (March 2005).

(b) Incoming Resources

Incoming resources comprise all incoming resources becoming available to the charity during the period and includes income from all sources regardless of its source or of the purpose to which it is applied. Where applicable, income is recognised where all conditions for receipt have been met and there is a reasonable assurance of receipt.

(c) Resources Expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

(d) Unrestricted Funds

General funds are unrestricted funds to be used for the objects of the charity without further specified purpose.

(e) Restricted Funds

Restricted funds are to be used for the specific purposes as laid down by the donor.
Expenditure which meets this criteria are charged to the fund.

(f) Tangible Fixed Assets [Note 8]

These are capitalised if they can be used for more than one year, and cost more than £500. They are valued at cost or at a reasonable value on receipt.

Land & Buildings / Freehold Improvements	-	Not depreciated (Not complete at year end)
Fixtures, Fittings & Equipment	-	25% straight line basis

(g) Cash Flow Statement

The charity has taken advantage of exemptions available in FRS 1 not to prepare a cash flow statement as it is a small entity.

2 Incoming Resources

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
Resources Introduced on Incorporation				-
Café/Shop Income	22,383		22,383	11,761
Player Contributions	33,872		33,872	23,501
Ground Hire	29,275		29,275	36,149
Grants	20,460		20,460	1,000
Donations	-		-	-
Player Contributions - Equipment	772		772	963
Presentation Night	-		-	280
Sponsorship	15,025		15,025	5,183
Fines	-		-	651
Mini Festival Entry Fee	2,580		2,580	2,605
Insurance Claim	-		-	8,400
Competition Winnings	1,050		1,050	-
Bank Interest Received	965		965	382
Transfer of restricted fund in relation to New Pitch	-	16995	16,995	16995
Subtotal	126,382	16,995	143,377	107,870
Transfers	-	-	-	-
Totals	126,382	16,995	143,377	107,870

3 Resources Expended

	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total	2023 Total
Regsitration Fees	5370		5,370	2,300
Player Contributions - Refunds	-		-	97
Presentation Night	6,062		6,062	6,571
Transport	-		-	2,850
Waste Collection	1,248		1,248	1,038
Medals	1,030		1,030	1,360
Fines	4,198		4,198	2,010
FAW	-		-	153
Donations	1,100		1,100	100
Rates	2,738		2,738	1,112
Heat, Light and Water	6,533		6,533	6,059
Insurance	1,754		1,754	1,836
Surveys	(172)		(172)	1,734
Repairs and Maintenance	236		236	8,513
Licences	863		863	264
Accountancy Fees	1,278		1,278	1,074
Advertising	4,246		4,246	349
Training	2,600		2,600	50
Bank Charges	106		106	130
Depreciation	5,926	16,995	22,921	17,128
Competition Entry Fees	2539		2,539	930
Legal & Professional	0		-	-
Equipment	15464		15,464	9,696
Café/Shop Expenses	14,100		14,100	2134
Subtotal	77,219	16,995	94,214	67,488
Transfers	-	-	-	-
Totals	77,219	16,995	94,214	67,488

4 Directors Information

None of the directors received remuneration for their services during the year.
None of the directors was reimbursed for expenses during the year.

5 Analysis of Net Assets Between Funds

	2024 Fixed Assets	2024 Net Current Assets	2024 Total	2023 Total
Unrestricted Funds		178,918	178,918	129,755
Restricted Funds	555,753	-	555,753	572,748
	555,753	178,918	734,671	702,503

Penydarren Boys and Girls Club Ltd

Fixed Asset Schedule

For the Period Ended 30th June 2024

8 **Tangible Assets [Note 1(f)]**

Cost	Opening Cost	Additions	Disposals	Depreciation B/Fwd	Depreciation Charge	Less Grants	NBV
Club Building and Grounds	340,300	-	-	-	-	(308,150)	32,150
Club Building and Grounds	24,042	-	-	-	-	(14,484)	9,558
Club Building and Grounds	30,650	-	-			(23,880)	6,770
New Pitch 2022	566,502	15,069	-	(16,995)	(17,372)	-	547,204
Total Land and Buildings	961,494	15,069	-	(16,995)	(17,372)	(346,514)	595,682
Sports and Other Equipment	5,137	24,798	-	(4,928)	(5,549)	-	19,458
Total Fixed Assets	966,631	39,867	-	(21,923)	(22,921)	(346,514)	615,140

- Property has not been depreciated and no impairment is recognised because the property restructuring and improvement were completed after the balance sheet date. Therefore, the residual value is considered to be equal to the value at cost.

9 **Staff Costs and Emoluments**

Total staff costs were as follows:	2024	2023
Wages, salaries and Social Security costs	-	-
The average number of employees during the year, calculated on the basis of full-time equivalents, was:	-	-

No employee received remuneration of more than £60,000 during the year (2023 - Nil).

10 **Related Parties**

There were no related party transactions during the year.

11 **Taxation**

The charitable company is exempt from UK taxation.

PENYDARREN BOYS AND GIRLS CLUB

England & Wales - Charity number 1143028

Accounts

Penydarren Boys and Girls Club Ltd

Financial Statements

For the Period Ended 30th June 2023

Registered Number: 07530087

Registered Charity Number: 1143028

Penydarren Boys and Girls Club Ltd

For the Period Ended 30th June 2023

Directors / Trustees	Clive Barsi M.B.E. (Chairperson)	
	Peter Thomas (Vice Chairperson)	
	Robert Type (Secretary)	
	Melanie Morgan (Treasurer)	
	Andrew Thomas	
	Craig Morgan	
	Craig Cheeke	
	Mackenzi Thomas	
	Kate Balston-Thomas	Appointed 01/12/2022
	Kerry Patrick Mullin	Appointed 01/12/2022
	James Scott Thomas	Appointed 01/12/2022
	Paul Kenneth Trotman	Appointed 01/12/2022
	Huw Waythe	Appointed 01/12/2022

Registered Office

Bont Playing Field
Gellifaelog Old Road
Penydarren
Merthyr Tydfil
CF47 9HH

Independent Examiners

Cooper Healey Merthyr Tydfil Ltd
Chartered Certified Accountants
Rabart House
Pontsarn Road
Merthyr Tydfil
CF48 2SR

Penydarren Boys and Girls Club Ltd

Financial Statements

For the Period Ended 30th June 2023

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Penydarren Boys and Girls Club Ltd

Trustees' Annual Report

For the Period Ended 30th June 2023

Financial Review

There is no policy in regard to the level of reserves.

Responsibilities of the Trustees

The trustees (who are also the directors of Penydarren Boys and Girls Club Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable then to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Independent Examiner

Cooper Healey Merthyr Tydfil Ltd are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities.

Structure Governance and Management

Penydarren Boys and Girls Club (the Club) was incorporated on 15th February, 2011.

The company is a private company, limited by guarantee, with no share capital.

The organization has taken advantage of the exemption from the use of the word "Limited" in its title.

The Club is managed by a board of trustees who also serve as the directors of the Company.

There are no employees.

The Charity operates primarily in the Merthyr Tydfil area.

The company has extended the period end to June in order to fall in line with the season end.

Charitable Objects

The aim of the charity is to further the development and education of boys and young men and girls and young women through their leisure-time activities so as to help them to achieve their physical, mental, and spiritual potential; so that they may grow to full maturity as individuals and members of society, and that their conditions of life may be improved.

Achievements and Performances

During the year, the Club has conducted various training sessions and workshops to enhance the abilities of the members.

The club also entered a number of competitions with excellent results.

Registered office:
Bont Playing Field, Gellifaelog Old Road, Penydarren, Merthyr Tydfil CF47 9HH

Signed by order of the trustees

Company Secretary

Date 30 September 2023

L N Type

Penydarren Boys and Girls Club Ltd

Statement of Financial Activities
(Incorporating Income and Expenditure Account)

For the Period Ended 30th June 2023

Incoming Resources	Note	2023			2022
		Unrestricted Funds £	Restricted Funds £	Total £	Total £
Donations and other similar income					
Funds Introduced on Incorporation		-	-	-	-
Activities to further the charity's objects	2	90,875	16,995	107,870	22,645
		90,875	16,995	107,870	22,645
Resources Expended					
Charitable Expenditure	3	50,493	16,995	67,488	10,849
		50,493	16,995	67,488	10,849
Net Income (Expenditure) for the period		40,382	-	40,382	11,796
Movement in Funds					
Funds brought forward		89,373	589,743	679,116	119,285
Net Income (Expenditure) for the period		40,382	-	40,382	11,796
Fund restructuring and Transfer Between Funds		-	(16,995)	(16,995)	548,035
Fund Balances carried forward		129,755	572,748	702,503	679,116

The company has no recognised gains or losses for the period other than those included in the Income and Expenditure Account

The accounting policies and notes on pages 4 to 6 form part of these financial statements.

Penydarren Boys and Girls Club Ltd

Registered Number: 07530087

Registered Charity Number: 1143028

Balance Sheet

For the Period Ended 30th June 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed Assets					
Land and Buildings	8		597,985		614,980
Sports Equipment	8		209		342
	8		-		-
			598,194		615,322
Current Assets					
Stock		50		50	
Debtors		-		-	
Cash in Hand and at Bank		105,159		64,602	
		105,209		64,652	
Current Liabilities					
Creditors and Accruals		(900)		(858)	
Net Current Assets (Liabilities)			104,309		63,794
Net Assets			702,503		679,116
Unrestricted Funds			129,755		89,373
Restricted Funds			572,748		589,743
Total Funds	5 & 6		702,503		679,116

For the Period Ended 30th June 2023 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 accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts that give a true and fair view of the state of the charitable company's affairs as at 30th June 2023, and of its incoming resources and the application of resources, including its income and expenditure, for the year then ended.

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

Director and Trustee RHTYPE Date 30 September 2023

The notes on pages 5 to 8 form an integral part of these accounts.

Penydarren Boys and Girls Club Ltd

Notes to the Accounts

For the Period Ended 30th June 2023

1 **Accounting Policies**

(a) **Basis for Preparation of the Accounts**

The financial statements are prepared under the historical cost convention and include the results of the charity's operations which are described in the Directors and Trustee's Report and all of which are continuing. The accounts have been prepared in accordance with the Companies Act 2006 and in accordance with Accounting and Reporting by Charities: Satement of Recommended Practice (March 2005).

(b) **Incoming Resources**

Incoming resources comprise all incoming resources becoming available to the charity during the period and includes income from all sources regardless of its source or of the purpose to which it is applied. Where applicable, income is recognised where all conditions for receipt have been met and there is a reasonable assurance of receipt.

(c) **Resources Expended**

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

(d) **Unrestricted Funds**

General funds are unrestricted funds to be used for the objects of the charity without further specified purpose.

(e) **Restricted Funds**

Restricted funds are to be used for the specific purposes as laid down by the donor.
Expenditure which meets this criteria are charged to the fund.

(f) **Tangible Fixed Assets [Note 8]**

These are capitalised if they can be used for more than one year, and cost more than £500. They are valued at cost or at a reasonable value on receipt.

Land & Buildings / Freehold Improvements	-	Not depreciated (Not complete at year end)
Fixtures, Fittings & Equipment	-	25% straight line basis

(g) **Cash Flow Statement**

The charity has taken advantage of exemptions available in FRS 1 not to prepare a cash flow statement as it is a small entity.

2 **Incoming Resources**

	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
Resources Introduced on Incorporation			-	-
Café/Shop Income	11,761		11,761	-
Player Contributions	23,501		23,501	11,462
Ground Hire	36,149		36,149	1,880
Grants	1,000		1,000	-
Donations	-		-	-
Player Contributions - Equipment	963		963	790
Presentation Night	280		280	-
Sponsorship	5,183		5,183	3,000
Fines	651		651	-
Mini Festival Entry Fee	2,605		2,605	-
Insurance Claim	8,400		8,400	-
Bank Interest Received	382		382	13
Transfer of restricted fund in relation to New Pitch	-	16995	16,995	5500
Subtotal	90,875	16,995	107,870	22,645
Transfers	-	-	-	-
Totals	90,875	16,995	107,870	22,645

Penydarren Boys and Girls Club Ltd

Notes to the Accounts (Continued)

For the Period Ended 30th June 2023

3 Resources Expended

	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
Regsitration Fees	2300		2,300	1,507
Player Contributions - Refunds	97		97	-
Presentation Night	6,571		6,571	-
Transport	2,850		2,850	-
Waste Collection	1,038		1,038	-
Medals	1,360		1,360	60
Fines	2,010		2,010	-
FAW	153		153	-
Donations	100		100	-
Rates	1,112		1,112	598
Heat, Light and Water	6,059		6,059	2,379
Insurance	1,836		1,836	1,596
Surveys	1,734		1,734	-
Repairs and Maintenance	8,513		8,513	874
Licences	264		264	745
Accountancy Fees	1,074		1,074	942
Advertising	349		349	-
Training	50		50	-
Bank Charges	130		130	28
Depreciation	133	16,995	17,128	133
Competition Entry Fees	930		930	-
Legal & Professional	0		-	115
Equipment	9696		9,696	1,872
Café/Shop Expenses	2,134		2,134	0
Subtotal	50,493	16,995	67,488	10,849
Transfers	-	-	-	-
Totals	50,493	16,995	67,488	10,849

4 Directors Information

None of the directors received remuneration for their services during the year.
None of the directors was reimbursed for expenses during the year.

5 Analysis of Net Assets Between Funds

	2023			2022
	Fixed Assets	Net Current Assets	Total	Total
Unrestricted Funds		129,755	129,755	89,373
Restricted Funds	572,748	-	572,748	589,743
	572,748	129,755	702,503	679,116

6 Movement in Funds

	Opening Balance	Restructure of Funds	Incoming Resources	Outgoing Resources	Transfers	Balance at 30 June 2023
Unrestricted Funds						
Unrestricted Funds	89,373	-	90,875	(50,493)	-	129,755
Total Unrestricted Funds	89,373	-	90,875	(50,493)	-	129,755
Restricted Funds						
Land and Buildings	589,743	(16,995)	16,995	(16,995)		572,748
Ground Maintenance Equipment	-	-	-	-	-	-
Sports and Other Equipment	-	-	-	-	-	-
Total Restricted Funds	589,743	(16,995)	16,995	(16,995)	-	572,748
Total Funds	679,116	(16,995)	107,870	(67,488)	-	702,503

7 Liability of Members

Every member of the charity undertakes to contribute such amount as may be required (not exceeding £1 to the charity's assets if it should be wound up while he / she is a member or within one year after he / she ceases to be a member, for payment of the charity's debts and liabilities contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of rights of the contributories among themselves.

Penydarren Boys and Girls Club Ltd

Fixed Asset Schedule

For the Period Ended 30th June 2023

8 Tangible Assets [Note 1(f)]

Cost	Opening Cost	Additions	Disposals	Depreciation B/Fwd	Depreciation Charge	Less Grants	NBV
Club Building and Grounds	340,300	-	-	-	-	(308,150)	32,150
Club Building and Grounds	24,042	-	-	-	-	(14,484)	9,558
Club Building and Grounds	30,650	-	-			(23,880)	6,770
New Pitch 2022	566,502	-	-	-	(16,995)	-	549,507
Total Land and Buildings	961,494	-	-	-	(16,995)	(346,514)	597,985
Sports and Other Equipment	5,137	-	-	(4,795)	(133)	-	209
Total Fixed Assets	966,631	-	-	(4,795)	(17,128)	(346,514)	598,194

- Property has not been depreciated and no impairment is recognised because the property restructuring and improvement were completed after the balance sheet date. Therefore, the residual value is considered to be equal to the value at cost.

9 Staff Costs and Emoluments

Total staff costs were as follows:	**2023**	**2022**
Wages, salaries and Social Security costs	-	-
The average number of employees during the year, calculated on the basis of full-time equivalents, was:	-	-

No employee received remuneration of more than £60,000 during the year (2022 - Nil).

10 Related Parties

There were no related party transactions during the year.

11 Taxation

The charitable company is exempt from UK taxation.

Penydarren Boys and Girls Club Ltd

For the Period Ended 30th June 2023

IMDEPENDANT EXAMINERS REPORT

In order to assist you to fulfil your duties under the Companies Act 2006 we have prepared the accounts for the year ended 30 June 2023, without carrying out an audit, from the books, records and information supplied and such accounts are in accordance therewith.

Cooper Healey Merthyr Tydfil Ltd

Chartered Accountants

Date 30 September 2023

APPROVAL CERTIFICATE

We have supplied all the books, records and information necessary for the preparation of the attached financial statements and approve them for submission to Companies House.

On Behalf of Penydarren Boys & Girls Ltd

Signature ....

Name ROBERT M TYPE

Position COMPANY SECRETARY

Date 15/01/2024

PENYDARREN BOYS AND GIRLS CLUB

England & Wales - Charity number 1143028

Accounts

Penydarren Boys and Girls Club Ltd

Financial Statements

For the Period Ended 31st March, 2022

Registered Number: 07530087

Registered Charity Number: 1143028

Penydarren Boys and Girls Club Ltd

For the Period Ended 31st March, 2022

Directors / Trustees	Clive Barsi M.B.E. (Chairperson)	
	Peter Thomas (Vice Chairperson)	
	Robert Type (Secretary)	Appointed 02/07/2022
	Melanie Morgan (Treasurer)	Appointed 02/07/2022
	Andrew Thomas	
	Peter Thomas	
	Craig Morgan	
	Craig Cheeke	
	Mackenzi Thomas	
	Mansel Jones (Former Secretary)	Resigned 02/07/2022
	David Cooper (Former Treasurer)	Resigned 02/07/2022

Registered Office

Bont Playing Field
Gellifaelog Old Road
Penydarren
Merthyr Tydfil
CF47 9HH

Independent Examiners

Cooper Healey Merthyr Tydfil Ltd
Chartered Certified Accountants
Rabart House
Pontsarn Road
Merthyr Tydfil
CF48 2SR

Penydarren Boys and Girls Club Ltd

Financial Statements

For the Period Ended 31st March, 2022

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Penydarren Boys and Girls Club Ltd

Trustees' Annual Report

For the Period Ended 31st March, 2022

Financial Review

There is no policy in regard to the level of reserves.

Responsibilities of the Trustees

The trustees (who are also the directors of Penydarren Boys and Girls Club Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable then to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Independent Examiner

Cooper Healey Merthyr Tydfil Ltd are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities.

Structure Governance and Management

Penydarren Boys and Girls Club (the Club) was incorporated on 15th February, 2011.

The company is a private company, limited by guarantee, with no share capital.

The organization has taken advantage of the exemption from the use of the word "Limited" in its title.

The Club is managed by a board of trustees who also serve as the directors of the Company.

There are no employees.

The Charity operates primarily in the Merthyr Tydfil area.

Charitable Objects

The aim of the charity is to further the development and education of boys and young men and girls and young women through their leisure-time activities so as to help them to achieve their physical, mental, and spiritual potential; so that they may grow to full maturity as individuals and members of society, and that their conditions of life may be improved.

Achievements and Performances

During the year, the Club has conducted various training sessions and workshops to enhance the abilities of the members.

The club also entered a number of competitions with excellent results.

Registered office:
Bont Playing Field, Gellifaelog Old Road, Penydarren, Merthyr Tydfil CF47 9HH

Signed by order of the trustees

Company Secretary

Date 18th July, 2022

Penydarren Boys and Girls Club Ltd

Statement of Financial Activities
(Incorporating Income and Expenditure Account)

For the Period Ended 31st March, 2022

Incoming Resources	Note	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Donations and other similar income					
Funds Introduced on Incorporation		-	-	-	-
Activities to further the charity's objects	2	22,645	-	22,645	30,292
		22,645	-	22,645	30,292
Resources Expended					
Charitable Expenditure	3	10,849	-	10,849	18,439
		10,849	-	10,849	18,439
Net Income (Expenditure) for the period		11,796	-	11,796	11,853
Movement in Funds					
Funds brought forward		77,577	41,708	119,285	107,432
Net Income (Expenditure) for the period		11,796	-	11,796	11,853
Fund restructuring and Transfer Between Funds		-	548,035	548,035	-
Fund Balances carried forward		89,373	589,743	679,116	119,285

The company has no recognised gains or losses for the period other than those included in the Income and Expenditure Account

The accounting policies and notes on pages 4 to 6 form part of these financial statements.

Penydarren Boys and Girls Club Ltd

Registered Number: 07530087

Registered Charity Number: 1143028

Balance Sheet

For the Period Ended 31st March, 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed Assets					
Land and Buildings	8		614,980		48,478
Sports Equipment	8		342		475
	8		-		-
			615,322		48,953
Current Assets					
Stock		50		50	
Debtors		-		-	
Cash in Hand and at Bank		64,602		71,068	
		64,652		71,118	
Current Liabilities					
Creditors and Accruals		(858)		(786)	
Net Current Assets (Liabilities)			63,794		70,332
Net Assets			679,116		119,285
Unrestricted Funds			89,373		77,577
Restricted Funds			589,743		41,708
Total Funds	5 & 6		679,116		119,285

For the Period Ended 31st March, 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 accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts that give a true and fair view of the state of the charitable company's affairs as at 31st March, 2022, and of its incoming resources and the application of resources, including its income and expenditure, for the year then ended.

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

Director and Trustee | Date | 18th July, 2022

The notes on pages 5 to 8 form an integral part of these accounts.

Penydarren Boys and Girls Club Ltd

Notes to the Accounts

For the Period Ended 31st March, 2022

1 **Accounting Policies**

(a) **Basis for Preparation of the Accounts**

The financial statements are prepared under the historical cost convention and include the results of the charity's operations which are described in the Directors and Trustee's Report and all of which are continuing. The accounts have been prepared in accordance with the Companies Act 2006 and in accordance with Accounting and Reporting by Charities: Satement of Recommended Practice (March 2005).

(b) **Incoming Resources**

Incoming resources comprise all incoming resources becoming available to the charity during the period and includes income from all sources regardless of its source or of the purpose to which it is applied. Where applicable, income is recognised where all conditions for receipt have been met and there is a reasonable assurance of receipt.

(c) **Resources Expended**

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

(d) **Unrestricted Funds**

General funds are unrestricted funds to be used for the objects of the charity without further specified purpose.

(e) **Restricted Funds**

Restricted funds are to be used for the specific purposes as laid down by the donor.
Expenditure which meets this criteria are charged to the fund.

(f) **Tangible Fixed Assets [Note 8]**

These are capitalised if they can be used for more than one year, and cost more than £500. They are valued at cost or at a reasonable value on receipt.

Land & Buildings / Freehold Improvements	-	Not depreciated (Not complete at year end)
Fixtures, Fittings & Equipment	-	25% straight line basis

(g) **Cash Flow Statement**

The charity has taken advantage of exemptions available in FRS 1 not to prepare a cash flow statement as it is a small entity.

2 **Incoming Resources**

	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
Resources Introduced on Incorporation			-	-
Club Subscriptions	-		-	-
Advertising Boards	3,000		3,000	375
Fundraising Activities	-		-	-
Multi-Purpose Area	11,462		11,462	2,140
Ground Hire	1,880		1,880	-
Kit Sponsorship	-		-	-
Donation	-		-	5,000
Prize Money (Senior's)	750		750	7,750
Senior Team Contribution	40		40	-
Bank Interest Received	13		13	27
Grants	-	-	-	15,000
Disposal of Asset	5500		5,500	0
Subtotal	22,645	-	22,645	30,292
Transfers	-	-	-	-
Totals	22,645	-	22,645	30,292

Penydarren Boys and Girls Club Ltd

Notes to the Accounts (Continued)

For the Period Ended 31st March, 2022

3 Resources Expended

	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
Cost of Sales (Advertising Boards)	0		-	100
Registration, League and Competition Fees	1,507		1,507	1,380
Fines	-		-	20
Trophies	60		60	902
Sports Equipment and Kit	1,872		1,872	-
Training & licences	745		745	1,227
Players Insurance	253		253	-
Rates	598		598	(353)
Ground Rent	-		-	95
Printing, Postage and Telephone			-	-
Heat, Light and Water	2,379		2,379	1,097
Buildings Insurance	1,343		1,343	1,343
Ground Maintenance	-		-	1,358
Repairs and Maintenance	874		874	9,362
TV Licence			-	-
Accountancy Fees	942		942	912
Advertising			-	-
Donation			-	-
Bank Charges	28		28	-
Depreciation	133		133	55
Sponsorship			-	-
Feasability Survey			-	-
Legal & Professional	115		115	941
Subtotal	10,849	-	10,849	18,439
Transfers	-	-	-	-
Totals	10,849	-	10,849	18,439

4 Directors Information

None of the directors received remuneration for their services during the year.
None of the directors was reimbursed for expenses during the year.

5 Analysis of Net Assets Between Funds

	2022			2021
	Fixed Assets	Net Current Assets	Total	Total
Unrestricted Funds		89,373	89,373	77,577
Restricted Funds	589,743	-	589,743	41,708
	589,743	89,373	679,116	119,285

6 Movement in Funds

	Opening Balance	Restructure of Funds	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 Mar 2022
Unrestricted Funds						
Unrestricted Funds	77,577	-	22,645	(10,849)	-	89,373
Total Unrestricted Funds	77,577	-	22,645	(10,849)	-	89,373
Restricted Funds						
Land and Buildings	41,708	548,035	-	-		589,743
Ground Maintenance Equipment	-	-	-	-	-	-
Sports and Other Equipment	-	-	-	-	-	-
Total Restricted Funds	41,708	548,035	-	-	-	589,743
Total Funds	119,285	548,035	22,645	(10,849)	-	679,116

7 Liability of Members

Every member of the charity undertakes to contribute such amount as may be required (not exceeding £1 to the charity's assets if it should be wound up while he / she is a member or within one year after he / she ceases to be a member, for payment of the charity's debts and liabilities contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of rights of the contributories among themselves.

Penydarren Boys and Girls Club Ltd

Fixed Asset Schedule

For the Period Ended 31st March, 2022

8 Tangible Assets [Note 1(f)]

Cost	Opening Cost	Additions	Disposals	Depreciation B/Fwd	Depreciation Charge	Less Grants	NBV
Club Building and Grounds	340,300	-	-	-	-	(308,150)	32,150
Club Building and Grounds	24,042	-	-	-	-	(14,484)	9,558
Club Building and Grounds	30,650	-	-			(23,880)	6,770
New Pitch 2022	-	566,502	-	-	-	-	566,502
Total Land and Buildings	394,992	566,502	-	-	-	(346,514)	614,980
Sports and Other Equipment	5,137	-	-	(4,662)	(133)	-	342
Total Fixed Assets	400,129	566,502	-	(4,662)	(133)	(346,514)	615,322

- Property has not been depreciated and no impairment is recognised because the property restructuring and improvement were completed after the balance sheet date. Therefore, the residual value is considered to be equal to the value at cost.

9 Staff Costs and Emoluments

Total staff costs were as follows:	2022	2021
Wages, salaries and Social Security costs	-	-
The average number of employees during the year, calculated on the basis of full-time equivalents, was:	-	-

No employee received remuneration of more than £60,000 during the year (2020 - Nil).

10 Related Parties

There were no related party transactions during the year.

11 Taxation

The charitable company is exempt from UK taxation.

Penydarren Boys and Girls Club Ltd

For the Period Ended 31st March, 2022

IMDEPENDANT EXAMINERS REPORT

In order to assist you to fulfil your duties under the Companies Act 2006 we have prepared the accounts for the year ended 31 March 2022, without carrying out an audit, from the books, records and information supplied and such accounts are in accordance therewith.

Cooper Healey Merthyr Tydfil Ltd

Chartered Accountants

Date 18th July, 2022

APPROVAL CERTIFICATE

We have supplied all the books, records and information necessary for the preparation of the attached financial statements and approve them for submission to Companies House.

On Behalf of Penydarren Boys & Girls Ltd

Signature ....

Name ....

Position ....

Date ....

Accounts

please sign page 2 + page 4 + page
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Penydarren Boys and Girls Club Ltd

Financial Statements

For the Period Ended 31st March, 2021

Registered Number: 07530087 E20858

Registered Charity Number: 1143028

Penydarren Boys and Girls Club Ltd

For the Period Ended 31st March, 2021

Directors / Trustees	Clive Barsi M.B.E. (Chairman) Mansel Jones (Secretary) David Cooper (Treasurer) Andrew Thomas Peter Thomas Craig Morgan
Registered Office	Bont Playing Field Gellifaelog Old Road Penydarren Merthyr Tydfil CF47 9HH
Independent Examiners	Cooper Healey Merthyr Tydfil Ltd Chartered Certified Accountants Rabart House Pontsarn Road Merthyr Tydfil CF48 2SR

Penydarren Boys and Girls Club Ltd

Financial Statements

For the Period Ended 31st March, 2021

Index

Penydarren Boys and Girls Club Ltd

Trustees' Annual Report

For the Period Ended 31st March, 2021

Financial Review

There is no policy in regard to the level of reserves.

Responsibilities of the Trustees

The trustees (who are also the directors of Penydarren Boys and Girls Club Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable then to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Independent Examiner

Cooper Healey Merthyr Tydfil Ltd are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Penydarren Boys and Girls Club Ltd

Trustees' Annual Report (Continued)

For the Period Ended 31st March, 2021

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities.

Structure Governance and Management

Penydarren Boys and Girls Club (the Club) was incorporated on 15th February, 2011.

The company is a private company, limited by guarantee, with no share capital.

The organization has taken advantage of the exemption from the use of the word "Limited" in its title.

The Club is managed by a board of trustees who also serve as the directors of the Company.

There are no employees.

The Charity operates primarily in the Merthyr Tydfil area.

Charitable Objects

The aim of the charity is to further the development and education of boys and young men and girls and young women through their leisure-time activities so as to help them to achieve their physical, mental, and spiritual potential; so that they may grow to full maturity as individuals and members of society, and that their conditions of life may be improved.

Achievements and Performances

During the year, the Club has conducted various training sessions and workshops to enhance the abilities of the members.

The club also entered a number of competitions with excellent results.

The activities of the club were diminished due to COVID-19 Lockdown so utilised the time and incoming grants to repair and renew the grounds. Normal activities will commence as soon as legally able.

Registered office:
Bont Playing Field, Gellifaelog Old Road, Penydarren, Merthyr Tydfil CF47 9HH

Signed by order of the trustees

X David Cooper

Company Secretary

Date 30th September, 2021

Penydarren Boys and Girls Club Ltd

Statement of Financial Activities
(Incorporating Income and Expenditure Account)

For the Period Ended 31st March, 2021

Incoming Resources	**Note**	**2021**			**2020**
		Unrestricted Funds £	Restricted Funds £	Total £	Total £
Donations and other similar income					
Funds Introduced on Incorporation		-	-	-	-
Activities to further the charity's objects	2	30,292	-	30,292	22,020
		30,292	-	30,292	22,020
Resources Expended					
Charitable Expenditure	3	18,439	-	18,439	19,527
		18,439	-	18,439	19,527
Net Income (Expenditure) for the period		11,853	-	11,853	2,493
Movement in Funds					
Funds brought forward		65,724	41,708	107,432	104,939
Net Income (Expenditure) for the period		11,853	-	11,853	2,493
Fund restructuring and Transfer Between Funds		-	-	-	-
Fund Balances carried forward		77,577	41,708	119,285	107,432

The company has no recognised gains or losses for the period other than those included in the Income and Expenditure Account

The accounting policies and notes on pages 4 to 6 form part of these financial statements.

Penydarren Boys and Girls Club Ltd

Registered Number: 07530087

Registered Charity Number: 1143028

Balance Sheet

For the Period Ended 31st March, 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed Assets					
Land and Buildings	8		48,478		41,708
Sports Equipment	8		475		-
	8		-		-
			48,953		41,708
Current Assets					
Stock		50		50	
Debtors		-		-	
Cash in Hand and at Bank		71,068		66,436	
		71,118		66,486	
Current Liabilities					
Creditors and Accruals		(786)		(762)	
Net Current Assets (Liabilities)			70,332		65,724
Net Assets			119,285		107,432
Unrestricted Funds			77,577		65,724
Restricted Funds			41,708		41,708
Total Funds	5 & 6		119,285		107,432

For the Period Ended 31st March, 2021 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 accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts that give a true and fair view of the state of the charitable company's affairs as at 31st March, 2021, and of its incoming resources and the application of resources, including its income and expenditure, for the year then ended.

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

David Cooper

Director and Trustee

Date 30th September, 2021

The notes on pages 5 to 8 form an integral part of these accounts.

Penydarren Boys and Girls Club Ltd

Notes to the Accounts

For the Period Ended 31st March, 2021

1 **Accounting Policies**

(a) **Basis for Preparation of the Accounts**
The financial statements are prepared under the historical cost convention and include the results of the charity's operations which are described in the Directors and Trustee's Report and all of which are continuing. The accounts have been prepared in accordance with the Companies Act 2006 and in accordance with Accounting and Reporting by Charities: Satement of Recommended Practice (March 2005).

(b) **Incoming Resources**
Incoming resources comprise all incoming resources becoming available to the charity during the period and includes income from all sources regardless of its source or of the purpose to which it is applied. Where applicable, income is recognised where all conditions for receipt have been met and there is a reasonable assurance of receipt.

(c) **Resources Expended**
Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

(d) **Unrestricted Funds**
General funds are unrestricted funds to be used for the objects of the charity without further specified purpose.

(e) **Restricted Funds**
Restricted funds are to be used for the specific purposes as laid down by the donor.
Expenditure which meets this criteria are charged to the fund.

(f) **Tangible Fixed Assets [Note 8]**
These are capitalised if they can be used for more than one year, and cost more than £500. They are valued at cost or at a reasonable value on receipt.

Land & Buildings / Freehold Improvements	-	Not depreciated (Not complete at year end)
Fixtures, Fittings & Equipment	-	25% straight line basis

(g) **Cash Flow Statement**
The charity has taken advantage of exemptions available in FRS 1 not to prepare a cash flow statement as it is a small entity.

2 **Incoming Resources**

	2021			2020
	Unrestricted Funds	Restricted Funds	Total	Total
Resources Introduced on Incorporation			-	-
Club Subscriptions	-		-	2,852
Advertising Boards	375		375	100
Fundraising Activities	-		-	-
Multi-Purpose Area	2,140		2,140	14,614
Club Shop Surplus	-		-	-
Kit Sponsorship	-		-	-
Donation	5,000		5,000	-
Prize Money (Senior's)	7,750		7,750	2,250
Senior Team Contribution	-		-	-
Bank Interest Received	27		27	110
Grants	15,000		15,000	2,094
Subtotal	30,292	-	30,292	22,020
Transfers	-	-	-	-
Totals	30,292	-	30,292	22,020

3 Resources Expended

	2021 Unrestricted Funds	2021 Restricted Funds	2021 Total	2020 Total
Cost of Sales (Advertising Boards)	100		100	192
Registration, League and Competition Fees	1,380		1,380	1,130
Fines	20		20	730
Trophies	902		902	1,138
Sports Equipment and Kit			-	2,761
Training & licences	1,227		1,227	1,540
Players Insurance			-	1,230
Rates	(353)		(353)	2,148
Ground Rent	95		95	95
Printing, Postage and Telephone			-	-
Heat, Light and Water	1,097		1,097	3,010
Buildings Insurance	1,343		1,343	1,034
Ground Maintenance	1,358		1,358	3,027
Repairs and Maintenance	9,362		9,362	-
TV Licence			-	154
Accountancy Fees	912		912	888
Advertising			-	-
Donation			-	150
Travel			-	300
Depreciation	55		55	-
Sponsorship			-	-
Feasability Survey			-	-
Legal & Professional	941		941	-
Subtotal	18,439	-	18,439	19,527
Transfers	-	-	-	-
Totals	18,439	-	18,439	19,527

4 Directors Information

None of the directors received remuneration for their services during the year.
None of the directors was reimbursed for expenses during the year.

5 Analysis of Net Assets Between Funds

	2021 Fixed Assets	2021 Net Current Assets	2021 Total	2020 Total
Unrestricted Funds		77,577	77,577	65,724
Restricted Funds	41,708	-	41,708	41,708
	41,708	77,577	119,285	107,432

6 Movement in Funds

	Opening Balance	Restructure of Funds	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 Mar 2021
Unrestricted Funds						
Unrestricted Funds	65,724	-	30,292	(18,439)	-	77,577
Total Unrestricted Funds	65,724	-	30,292	(18,439)	-	77,577
Restricted Funds						
Land and Buildings	41,708	-	23,880	(23,880)		41,708
Ground Maintenance Equipment	-	-	-	-	-	-
Sports and Other Equipment	-	-	-	-	-	-
Total Restricted Funds	41,708	-	23,880	(23,880)	-	41,708
Total Funds	107,432	-	54,172	(42,319)	-	119,285

7 Liability of Members

Every member of the charity undertakes to contribute such amount as may be required (not exceeding £1 to the charity's assets if it should be wound up while he / she is a member or within one year after he / she ceases to be a member, for payment of the charity's debts and liabilities contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of rights of the contributories among themselves.

Penydarren Boys and Girls Club Ltd

Fixed Asset Schedule

For the Period Ended 31st March, 2021

8 Tangible Assets [Note 1(f)]

Cost	Opening Cost	Additions	Depreciation B/Fwd	Depreciation Charge	Less Grants	NBV
Club Building and Grounds	340,300	-	-	-	(308,150)	32,150
Club Building and Grounds	24,042	-	-	-	(14,484)	9,558
Club Building and Grounds		30,650			(23,880)	6,770
Ground Maintenance Equipment	20,853	-	(7,460)	-	(13,393)	-
Total Land and Buildings	385,195	30,650	(7,460)	-	(359,907)	48,478
Sports and Other Equipment	4,607	530	(4,607)	(55)	-	475
Total Fixed Assets	389,802	31,180	(12,067)	(55)	(359,907)	48,953

- Property has not been depreciated and no impairment is recognised because the property restructuring and improvement were completed after the balance sheet date. Therefore, the residual value is considered to be equal to the value at cost.

9 Staff Costs and Emoluments

Total staff costs were as follows:	2021	2020
Wages, salaries and Social Security costs	-	-
The average number of employees during the year, calculated on the basis of full-time equivalents, was:	-	-

No employee received remuneration of more than £60,000 during the year (2020 - Nil).

10 Related Parties

There were no related party transactions during the year.

11 Taxation

The charitable company is exempt from UK taxation.

Penydarren Boys and Girls Club Ltd

For the Period Ended 31st March, 2021

ACCOUNTANTS REPORT

In order to assist you to fulfil your duties under the Companies Act 2006 we have prepared the accounts for the year ended 31 March 2021, without carrying out an audit, from the books, records and information supplied and such accounts are in accordance therewith.

Cooper Healey Merthyr Tydfil Ltd   COOPER HEALEY MERTHYR TYDFIL LTD

Chartered Accountants

Date   30th September,2021

APPROVAL CERTIFICATE

We have supplied all the books, records and information necessary for the preparation of the attached financial statements and approve them for submission to Companies House.

On Behalf of Penydarren Boys & Girls Ltd

Signature   David Cooper

Name   TREASURER

Position   ....

Date   01 11 21