

TON PENTRE AND DISTRICT RECREATION ASSOCIATION CIO

England & Wales · Charity number 1157358

Details

Other names	TON PENTRE AND DISTRICT RECREATION CENTRE CIO
Status	Registered
Legal form	CIO
Registered	2014-06-06
Register	View on the Charity Commission register

Contact

Address	Ty Celennyn Pentre Road Pentre Mid Glamorgan CF41 7DJ
Phone	07449 535985

Activities

Objects: (1)THE PROVISION AND MAINTENANCE OF A RECREATION GROUND FOR THE BENEFIT OF THE INHABITANTS OF THE PENTRE AND YSTRAD WARDS OF THE BOROUGH RHONDDA AND THE NEIGHBOURHOOD THEREOF(THE AREA OF BENEFIT)WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;(2)THE PROVISION OF A CLUB FOR THE RECREATION AND OTHER LEISURE-TIME OCCUPATION OF PERSONS UNDER 21 YEARS OF AGE WHO ARE RESIDENT IN THE AREA OF BENEFIT TO HELP AND EDUCATE THEM SO 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 MIGHT BE IMPROVED; (3)TO FURTHER OR BENEFIT THE RESIDENTS OF THE AREA OF BENEFIT IDENTIFIED IN PARAGRAPH 3.1 ABOVE AND NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES AND VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE THE EDUCATION TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.

Activities: THE CIO OWNS A RECREATION GROUND KNOWN AS YNYS PARK WHICH CONTINUES TO BE WELL USED BY THE COMMUNITY WITH A NUMBER OF LOCAL FOOTBALL TEAMS USING THE GROUND COVERING A VARYING AGE GROUPS FROM JUNIOR THROUGH TO SENIOR TEAMS, AND

A NEWLY REFURBISHED COMMUNITY CENTRE WHICH PROVIDES A FOCAL POINT FOR THE COMMUNITY AT LARGE.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Recreation
- **Who:** The General Public/mankind

Geography

- Rhondda Cynon Taff

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£41,044	£79,152	-	-
2024-06-30	£16,879	£49,030	-	-
2023-06-30	£15,717	£16,750	-	-
2022-06-30	£18,948	£55,916	-	-
2021-06-30	£29,619	£43,338	-	-
2020-06-30	£30,425	£51,070	-	-

Trustees

Name	Role	Appointed
James Watts-Rees		2023-10-10
John William Davies		2023-10-10
Nigel Locke		2023-07-13
Paul Bromwell		2023-07-06
Rhian Roberts		2023-07-06
Scot William Roberts		2023-07-06
Sian Bromwell		2023-07-06

TON PENTRE AND DISTRICT RECREATION ASSOCIATION CIO

England & Wales - Charity number 1157358

Accounts

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED 30 JUNE 2025

REGISTERED CHARITY NUMBER 1157358

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

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TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES

R Roberts
S W Roberts
S Bromwell
P Bromwell
N Locke
J W Davies
J Watts-Rees

REGISTERED OFFICE:

Ton Pentre & District Recreation Association CIO
12 Kennard Street
Ton Pentre
Pentre
Mid Glamorgan
CF41 7AH

**CHARITY COMMISSION
REGISTRATION NUMBER**

1157358

INDEPENDENT EXAMINER

J Wallage, FCA on behalf of
CISWO (Trading) Limited
The Old Rectory
Rectory Drive
Whiston
ROTHERHAM
S60 4JG

BANKERS

Barclays Bank

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their report along with the financial statements of the charity for the year ended 30 June 2025. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts (page 7).

Constitution and Objects

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 6th June 2014, as amended on 14th January 2018. The charity registration number is 1157358.

The objects of the CIO are as follows:

- The provision and maintenance of a recreation ground for the benefit of the inhabitants of the Pentre and Ystrad wards of the Borough of Rhondda and the neighbourhood thereof (the area of benefit) with the object of improving the conditions of life for the said inhabitants;
- The provision of a club for the recreation and other leisure-time occupation of persons who are resident in the area of benefit to help and educate them so 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 might be improved.

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives and details of the activities that have taken place during the year can be found later in this report.

Organisational Structure

The trustees who have served the charity during the period are shown on page 1.

The charity is responsible for maintaining the premises and its contents and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities, the main one being the hiring out of its facilities to the general public along with the sale of goods from the community kitchen.

Trustee vacancies are advertised and interested parties are asked to apply in writing. Suitable candidates will be informed by the relevant nominating body, either CISWO or the NUM South Wales Area.

Financial Review

The charity recorded total income of £31,044 (£16,879) during the year, with total expenditure (including depreciation) of £69,152 (£49,030). Therefore there was an overall deficit of £38,108 as compared to a deficit of £32,151 in the previous year.

Review of Activities

Responsibility for maintenance of the recreation ground known as Ynys Park has now been handed over to Ton Pentre AFC. The association has donated £6,868 to Ton Pentre AFC to assist them with this ongoing responsibility.

The main building, commonly referred to as the community centre, is available for a large number of user groups, with the youth of the village in particular gaining benefit.

The 3G facility is well used by local football teams and the local school, as well as the general public. Considerable expenditure has been incurred installing new Tigerturf Championship 50 Artificial Grass with financial assistance in the form of a grant from CISWO.

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

REPORT OF THE TRUSTEES FOR
THE YEAR ENDED 30 JUNE 2025 (CONTINUED)

Investment Policy

The charity's liquid assets have been placed in interest bearing bank accounts, thus providing some income for the charity in the form of interest received whilst keeping the monies readily available should they be required.

Reserves Policy

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs. Any additional reserves are held to provide a capital fund for repairs that will be required to upkeep the premises. The trustees understand that reserves will need to be increased to replace the 3G 'carpet' which has a limited useful economic life.

Risk Management

The trustees are aware of the operational and financial risks which the charity faces and regularly review those risks to mitigate against any impact they may have on the charity. The trustees have a healthy volunteer bank which aids in the running of the charity, recruitment and succession planning for volunteers and trustees alike is important.

Statement of Trustee Responsibilities

Law applicable to charities in England and Wales required the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those 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 accounting 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 charity will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The Trustees are carefully managing the charity's finances and are satisfied that it will be able to continue to meet its obligations for the foreseeable future.

.....*Bronnell*.....
Signed - Trustee

.....*SIÂN BRONNELL*.....
Print name - Trustee

Date -*04/5/26*.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

I report to the Trustees on my examination of the accounts of the above named charity (registered no.1157358) for the year ended 30 June 2025, set out on pages 5 to 9.

Responsibilities and basis of report

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

Independent Examiners Statement

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

- (1) accounting records were not kept in respect of the 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.



.....
J Wallage FCA
On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

8/5/2026

.....
Date

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

	<u>Note</u>	Unrestricted Fund	Restricted Fund	Totals 2025	Totals 2024
<u>INCOMING RESOURCES</u>		£	£	£	£
3G - Hire		2,227	-	2,227	2,090
Ynys Park Income		-	-	-	5,523
Pool Table		347	-	347	75
Hall Hire		18,445	-	18,445	9,056
Bank Interest		-	-	-	90
Sundry income		25	-	25	45
<u>Grants</u>					
CISWO		-	20,000	20,000	-
Total Incoming Resources	1	<u>21,044</u>	<u>20,000</u>	<u>41,044</u>	<u>16,879</u>
<u>RESOURCES EXPENDED</u>					
Direct Charitable Expenditure:					
Repairs, Maintenance & Cleaning		5,307	-	5,307	5,425
Grounds Maintenance - Grass Cutting		180	-	180	580
Electricity		2,661	-	2,661	1,900
Gas		3,153	-	3,153	2,690
Water		394	-	394	348
Insurance		2,628	-	2,628	2,445
Kitchen Costs		210	-	210	367
Equipment		-	-	-	54
TV & Telephone		169	-	169	374
Ynys Park Maintenance		-	-	-	7,800
Donation to Ton Pentre AFC		6,868	-	6,868	-
3G Repairs		10,850	20,000	30,850	-
Accountancy		689	-	689	655
Depreciation	2	106	25,937	26,043	26,392
Total Resources Expended	1	<u>33,215</u>	<u>45,937</u>	<u>79,152</u>	<u>49,030</u>
Net (Outgoing) resources for the year		(12,171)	(25,937)	(38,108)	(32,151)
Fund Balances at 1 July 2024		198,850	215,279	414,129	446,280
Fund Balances at 30 June 2025		<u>186,679</u>	<u>189,342</u>	<u>376,021</u>	<u>414,129</u>

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

BALANCE SHEET AS AT 30 JUNE 2025

		<u>2025</u>		<u>2024</u>	
	<u>Note</u>	£	£	£	£
FIXED ASSETS					
Tangible Assets	2		347,763		373,806
CURRENT ASSETS					
Debtors	3	-		2,628	
Cash at bank and in hand	4	30,143		39,043	
		30,143		41,671	
LESS: CURRENT LIABILITIES					
Creditors	5	(1,885)		(1,348)	
NET CURRENT ASSETS			28,258		40,323
TOTAL NET ASSETS			376,021		414,129
FUNDS					
Unrestricted Funds			186,679		198,850
Restricted Fund	6		189,342		215,279
			376,021		414,129

Approved by the Trustees *Abigail*
.....

Date *04/5/26*
.....

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

a. Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), the Financial Reporting Standard (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in the preparation of the accounts.

b. Income Recognition

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

c. Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

d. Depreciation

Depreciation is provided on fixed assets other than the land in order to write off the cost of those assets over their expected economic lives. The rate of depreciation used is:-

Land	No Depreciation
Buildings	25 years Straight Line
Garage	No Depreciation
Quad Bike	25% Reducing Balance
Tractors	25% Reducing Balance
3G Facility	10 years Straight Line

e. Grant Recognition

Grants received have been placed into a restricted fund. They are then amortised in line with the depreciation of the Capital projects they have funded. Any amounts not spent in the period are held as 'deferred income' until physically expended.

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

2. FIXED ASSETS

	<u>Land</u>	<u>Garage</u>	<u>Quad Bike</u>	<u>Assets</u>	<u>Total</u>
	£	£	£	£	£
<u>Cost</u>					
At 01.07.2024	150,000	8,102	3,600	457,338	619,040
Additions	-	-	-	-	-
At 30.06.2025	<u>150,000</u>	<u>8,102</u>	<u>3,600</u>	<u>457,338</u>	<u>619,040</u>
<u>Depreciation</u>					
At 01.07.2024	-	-	3,175	242,059	245,234
Charge for Year	-	-	106	25,937	26,043
At 30.06.2025	<u>-</u>	<u>-</u>	<u>3,281</u>	<u>267,996</u>	<u>271,277</u>
<u>Net Book Value</u>					
At 30.06.2025	<u>150,000</u>	<u>8,102</u>	<u>319</u>	<u>189,342</u>	<u>347,763</u>
At 30.06.2024	<u>150,000</u>	<u>8,102</u>	<u>425</u>	<u>215,279</u>	<u>373,806</u>

3. DEBTORS

	2025	2024
	£	£
Prepaid insurance	-	2,628
	<u>-</u>	<u>2,628</u>

4. CASH AT BANK AND IN HAND

Community Account	-	213
Community Centre Account	28,939	31,406
Business Premium Account	-	6,655
Cash in Hand	1,204	769
	<u>30,143</u>	<u>39,043</u>

5. CREDITORS

Accountancy Fees	1,344	655
British Gas - Gas	208	144
British Gas - Electricity	333	549
	<u>1,885</u>	<u>1,348</u>

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

6. <u>RESTRICTED FUNDS</u>	<u>B/F</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>C/F</u>
	<u>01/07/2024</u>	<u>Resources</u>	<u>Resources</u>	<u>30/06/2025</u>
<u>Centre</u>				
WAG (CFP)	187,451	-	12,965	174,486
<u>3G</u>				
WAG (CFP)/CISWO	24,068	20,000	32,032	12,036
<u>YNYs PARK</u>				
National Lottery	3,760	-	940	2,820
	<u>215,279</u>	<u>20,000</u>	<u>45,937</u>	<u>189,342</u>

Grants received in the year from CISWO were used towards refurbishment of the 3G games area.

TON PENTRE AND DISTRICT RECREATION ASSOCIATION CIO

England & Wales - Charity number 1157358

Accounts

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED 30 JUNE 2024

REGISTERED CHARITY NUMBER 1157358

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

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TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES

J Williams
J Evans
R Roberts (appointed 6 July 2023)
S W Roberts (appointed 6 July 2023)
S Bromwell (appointed 6 July 2023)
P Bromwell (appointed 6 July 2023)
N Locke (appointed 13 July 2023)
J W Davies (appointed 10 October 2023)
J Watts-Rees (appointed 10 October 2023)

REGISTERED OFFICE:

Ton Pentre & District Recreation Association CIO
12 Kennard Street
Ton Pentre
Pentre
Mid Glamorgan
CF41 7AH

CHARITY COMMISSION
REGISTRATION NUMBER

1157358

INDEPENDENT EXAMINER

J Wallage, FCA on behalf of
CISWO (Trading) Limited
The Old Rectory
Rectory Drive
Whiston
ROTHERHAM
S60 4JG

BANKERS

Barclays Bank

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their report along with the financial statements of the charity for the year ended 30 June 2024. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts (page 7).

Constitution and Objects

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 6th June 2014, as amended on 14th January 2018. The charity registration number is 1157358.

The objects of the CIO are as follows:

- The provision and maintenance of a recreation ground for the benefit of the inhabitants of the Pentre and Ystrad wards of the Borough of Rhondda and the neighbourhood thereof (the area of benefit) with the object of improving the conditions of life for the said inhabitants;
- The provision of a club for the recreation and other leisure-time occupation of persons who are resident in the area of benefit to help and educate them so 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 might be improved.

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives and details of the activities that have taken place during the year can be found later in this report.

Organisational Structure

The trustees who have served the charity during the period are shown on page 1.

The charity is responsible for maintaining the premises and its contents and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities, the main one being the hiring out of its facilities to the general public along with the sale of goods from the community kitchen.

Trustee vacancies are advertised and interested parties are asked to apply in writing. Suitable candidates will be informed by the relevant nominating body, either CISWO or the NUM South Wales Area.

Financial Review

The charity recorded total income of £16,879 (£15,717) during the year, with total expenditure (including depreciation) of £49,030 (£43,418). Therefore there was an overall deficit of £32,151 as compared to a deficit of £27,701 in the previous year.

Review of Activities

The recreation ground known as Ynys Park is well used by the community with a number of local football teams of varying age groups using the ground as a home venue in their respective leagues.

The main building, commonly referred to as the community centre, is available for a large number of user groups, with the youth of the village in particular gaining benefit.

The 3G facility is well used by local football teams and the local school, as well as the general public.

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

REPORT OF THE TRUSTEES FOR
THE YEAR ENDED 30 JUNE 2024 (CONTINUED)

Investment Policy

The charity's liquid assets have been placed in interest bearing bank accounts, thus providing some income for the charity in the form of interest received whilst keeping the monies readily available should they be required.

Reserves Policy

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs. Any additional reserves are held to provide a capital fund for repairs that will be required to upkeep the premises. The trustees understand that reserves will need to be increased to replace the 3G 'carpet' which has a limited useful economic life.

Risk Management

The trustees are aware of the operational and financial risks which the charity faces and regularly review those risks to mitigate against any impact they may have on the charity. The trustees have a healthy volunteer bank which aids in the running of the charity, recruitment and succession planning for volunteers and trustees alike is important.

Statement of Trustee Responsibilities

Law applicable to charities in England and Wales required the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those 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 accounting 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 charity will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The Trustees are carefully managing the charity's finances and are satisfied that it will be able to continue to meet its obligations for the foreseeable future.

.....
Signed - Trustee

.....
Print name - Trustee

Date -

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

I report to the Trustees on my examination of the accounts of the above named charity (registered no.1157358) for the year ended 30 June 2024, set out on pages 5 to 9.

Responsibilities and basis of report

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

Independent Examiners Statement

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

- (1) accounting records were not kept in respect of the 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.



.....
J Wallage FCA
On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

.....
Date

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024

	<u>Note</u>	Unrestricted Fund	Restricted Fund	Totals 2024	Totals 2023
		£	£	£	£
<u>INCOMING RESOURCES</u>					
3G - Hire		2,090	-	2,090	2,570
Ynys Park Income		5,523	-	5,523	1,110
Pool Table		75	-	75	38
Hall Hire		9,056	-	9,056	10,276
Bank Interest		90	-	90	27
Kitchen		45	-	45	696
<u>Grants</u>					
South Wales Miners		-	-	-	1,000
Total Incoming Resources	1	<u>16,879</u>	<u>-</u>	<u>16,879</u>	<u>15,717</u>
<u>RESOURCES EXPENDED</u>					
Direct Charitable Expenditure:					
Repairs, Maintenance & Cleaning		5,425	-	5,425	5,751
Grounds Maintenance - Grass Cutting		580	-	580	1,080
Electricity		1,900	-	1,900	1,731
Gas		2,078	-	2,078	928
Water		348	-	348	317
Insurance		2,445	-	2,445	2,249
Kitchen Costs		367	-	367	815
Equipment		54	-	54	127
TV & Telephone		374	-	374	1,282
Ynys Park Maintenance		7,800	-	7,800	1,380
3G Repairs		-	-	-	15
3G Electricity		612	-	612	262
Accountancy		655	-	655	624
Depreciation	2	142	26,250	26,392	26,857
Total Resources Expended	1	<u>22,780</u>	<u>26,250</u>	<u>49,030</u>	<u>43,418</u>
Net (Outgoing) resources for the year		(5,901)	(26,250)	(32,151)	(27,701)
Fund Balances at 1 July 2023		204,751	241,529	446,280	473,981
Fund Balances at 30 June 2024		<u>198,850</u>	<u>215,279</u>	<u>414,129</u>	<u>446,280</u>

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

BALANCE SHEET AS AT 30 JUNE 2024

		<u>2024</u>		<u>2023</u>	
	<u>Note</u>	£	£	£	£
FIXED ASSETS					
Tangible Assets	2		373,806		400,198
CURRENT ASSETS					
Debtors	3	2,628		2,445	
Cash at bank and in hand	4	39,043		44,417	
		41,671		46,862	
LESS: CURRENT LIABILITIES					
Creditors	5	(1,348)		(780)	
			40,323		46,082
NET CURRENT ASSETS			40,323		46,082
TOTAL NET ASSETS			414,129		446,280
FUNDS					
Unrestricted Funds			198,850		204,751
Restricted Fund	6		215,279		241,529
			414,129		446,280

Approved by the Trustees

Date

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

1. ACCOUNTING POLICIES

a. Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), the Financial Reporting Standard (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in the preparation of the accounts.

b. Income Recognition

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

c. Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

d. Depreciation

Depreciation is provided on fixed assets other than the land in order to write off the cost of those assets over their expected economic lives. The rate of depreciation used is:-

Land	No Depreciation
Buildings	25 years Straight Line
Garage	No Depreciation
Quad Bike	25% Reducing Balance
Tractors	25% Reducing Balance
3G Facility	10 years Straight Line

e. Grant Recognition

Grants received have been placed into a restricted fund. They are then amortised in line with the depreciation of the Capital projects they have funded. Any amounts not spent in the period are held as 'deferred income' until physically expended.

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

2. FIXED ASSETS

	<u>Land</u>	<u>Garage</u>	<u>Quad Bike</u>	<u>Assets</u>	<u>Total</u>
	£	£	£	£	£
<u>Cost</u>					
At 01.07.2023	150,000	8,102	3,600	457,338	619,040
Additions	-	-	-	-	-
At 30.06.2024	<u>150,000</u>	<u>8,102</u>	<u>3,600</u>	<u>457,338</u>	<u>619,040</u>
<u>Depreciation</u>					
At 01.07.2023	-	-	3,033	215,809	218,842
Charge for Year	-	-	142	26,250	26,392
At 30.06.2024	<u>-</u>	<u>-</u>	<u>3,175</u>	<u>242,059</u>	<u>245,234</u>
<u>Net Book Value</u>					
At 30.06.2024	<u>150,000</u>	<u>8,102</u>	<u>425</u>	<u>215,279</u>	<u>373,806</u>
At 30.06.2023	<u>150,000</u>	<u>8,102</u>	<u>567</u>	<u>241,529</u>	<u>400,198</u>

3. DEBTORS

	2024	2023
	£	£
Prepaid insurance	2,628	2,445
	<u>2,628</u>	<u>2,445</u>

4. CASH AT BANK AND IN HAND

Community Account	213	7,490
Community Centre Account	31,406	28,615
Business Premium Account	6,655	6,565
Cash in Hand	769	1,747
	<u>39,043</u>	<u>44,417</u>

5. CREDITORS

Accountancy Fees	655	624
British Gas - Gas	144	23
British Gas - Electricity	549	133
	<u>1,348</u>	<u>780</u>

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

<u>6. RESTRICTED FUNDS</u>	<u>B/F</u> <u>01/07/2023</u>	<u>Incoming</u> <u>Resources</u>	<u>Outgoing</u> <u>Resources</u>	<u>C/F</u> <u>30/06/2024</u>
<u>Centre</u>				
WAG (CFP)	200,416	-	12,965	187,451
<u>3G</u>				
WAG (CFP)	36,100	-	12,032	24,068
<u>YNYS PARK</u>				
National Lottery **	5,013	-	1,253	3,760
	<u>241,529</u>	<u>-</u>	<u>26,250</u>	<u>215,279</u>

** The £10,000 grant from national lottery was used to purchase a tractor and trailer.

TON PENTRE AND DISTRICT RECREATION ASSOCIATION CIO

England & Wales - Charity number 1157358

Accounts

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED 30 JUNE 2023

REGISTERED CHARITY NUMBER 1157358

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

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TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES	Lyn Edwards Shelley Rees-Owen Maureen Weaver Jonathan Williams John Evans Tim Jones Craig Weaver Geraint Richard Evans John Chapman
REGISTERED OFFICE:	Ton Pentre & District Recreation Association CIO 12 Kennard Street Ton Pentre Pentre Mid Glamorgan CF41 7AH
CHARITY COMMISSION REGISTRATION NUMBER	1157358
INDEPENDENT EXAMINER	J Wallage, FCA on behalf of CISWO (Trading) Limited The Old Rectory Rectory Drive Whiston ROTHERHAM S60 4JG
BANKERS	Barclays Bank

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their report along with the financial statements of the charity for the year ended 30 June 2023. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts (page 7).

Constitution and Objects

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 6th June 2014, as amended on 14th January 2018. The charity registration number is 1157358.

The objects of the newly formed CIO are as follows:

- The provision and maintenance of a recreation ground for the benefit of the inhabitants of the Pentre and Ystrad wards of the Borough of Rhondda and the neighbourhood thereof (the area of benefit) with the object of improving the conditions of life for the said inhabitants;
- The provision of a club for the recreation and other leisure-time occupation of persons who are resident in the area of benefit to help and educate them so 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 might be improved.

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives and details of the activities that have taken place during the year can be found later in this report.

Organisational Structure

The trustees who have served the charity during the period are shown on page 1.

The charity is responsible for maintaining the premises and its contents and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities, the main one being the hiring out of its facilities to the general public along with the sale of goods from the community kitchen.

Trustee vacancies are advertised and interested parties are asked to apply in writing. Suitable candidates will be informed by the relevant nominating body, either CISWO or the NUM South Wales Area.

Financial Review

The charity recorded total income of £15,717 (£18,948) during the year, with total expenditure (including depreciation) of £43,418 (£55,916). Therefore there was an overall deficit of £27,701 as compared to a deficit of £36,968 in the previous year.

Review of Activities

The recreation ground known as Ynys Park is well used by the community with a number of local football teams of varying age groups using the ground as a home venue in their respective leagues.

The main building, commonly referred to as the community centre, is available for a large number of user groups, with the youth of the village in particular gaining benefit.

The 3G facility is well used by local football teams and the local school, as well as the general public.

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

REPORT OF THE TRUSTEES FOR
THE YEAR ENDED 30 JUNE 2023 (CONTINUED)

Investment Policy

The charity's liquid assets have been placed in interest bearing bank accounts, thus providing some income for the charity in the form of interest received whilst keeping the monies readily available should they be required.

Reserves Policy

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs. Any additional reserves are held to provide a capital fund for repairs that will be required to upkeep the premises. The trustees understand that reserves will need to be increased to replace the 3G 'carpet' which has a limited useful economic life.

Risk Management

The trustees are aware of the operational and financial risks which the charity faces and regularly review those risks to mitigate against any impact they may have on the charity. The trustees have a healthy volunteer bank which aids in the running of the charity, recruitment and succession planning for volunteers and trustees alike is important.

Statement of Trustee Responsibilities

Law applicable to charities in England and Wales required the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those 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 accounting 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 charity will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The Trustees are carefully managing the charity's finances and are satisfied that it will be able to continue to meet its obligations for the foreseeable future.

.....
Signed - Trustee

.....
Print name - Trustee

Date -

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION**

I report to the Trustees on my examination of the accounts of the above named charity (registered no.1157358) for the year ended 30 June 2023, set out on pages 5 to 9.

Responsibilities and basis of report

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

Independent Examiners Statement

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

- (1) accounting records were not kept in respect of the 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.

.....
J Wallage FCA
On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

.....
Date

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

	<u>Note</u>	Unrestricted Fund £	Restricted Fund (Centre) £	Restricted Fund (3G) £	Restricted Fund (Ynys Park) £	Totals 2023 £	Totals 2022 £
<u>INCOMING RESOURCES</u>							
3G - Hire		2,570	-	-	-	2,570	3,556
Ynys Park Annual Fees		1,110	-	-	-	1,110	3,143
Pool Table (net of repairs)		38	-	-	-	38	77
Hall Hire		10,276	-	-	-	10,276	10,516
Bank Interest		27	-	-	-	27	1
Kitchen		696	-	-	-	696	655
Donations		-	-	-	-	-	1,000
<u>Grants</u>							
South Wales Miners		1,000	-	-	-	1,000	-
Total Incoming Resources	1	<u>15,717</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,717</u>	<u>18,948</u>
<u>RESOURCES EXPENDED</u>							
Direct Charitable Expenditure:							
Repairs, Maintenance & Cleaning		5,751	-	-	-	5,751	9,464
Grounds Maintenance - Grass Cutting		1,080	-	-	-	1,080	180
Electricity		1,731	-	-	-	1,731	2,261
Gas		928	-	-	-	928	1,141
Water		317	-	-	-	317	266
Insurance		2,249	-	-	-	2,249	2,018
Kitchen Costs		815	-	-	-	815	688
Equipment		127	-	-	-	127	252
TV & Telephone		1,282	-	-	-	1,282	1,282
Ynys Park Maintenance		1,380	-	-	-	1,380	9,529
3G Repairs		15	-	-	-	15	440
3G Electricity		262	-	-	-	262	289
Accountancy		624	-	-	-	624	600
Sundry Expenses		-	-	-	-	-	25
Depreciation	2	189	12,965	12,032	1,671	26,857	27,481
Total Resources Expended	1	<u>16,750</u>	<u>12,965</u>	<u>12,032</u>	<u>1,671</u>	<u>43,418</u>	<u>55,916</u>
Net (Outgoing) resources for the year		(1,033)	(12,965)	(12,032)	(1,671)	(27,701)	(36,968)
Fund Balances at 1 July 2022		244,525	193,897	30,546	5,013	473,981	510,949
Fund Balances at 30 June 2023		<u>243,492</u>	<u>180,932</u>	<u>18,514</u>	<u>3,342</u>	<u>446,280</u>	<u>473,981</u>

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

BALANCE SHEET AS AT 30 JUNE 2023

		<u>2023</u>		<u>2022</u>	
	<u>Note</u>	£	£	£	£
FIXED ASSETS					
Tangible Assets	2		400,198		427,055
CURRENT ASSETS					
Debtors	3	2,445		2,249	
Cash at bank and in hand	4	44,417		45,479	
		46,862		47,728	
LESS: CURRENT LIABILITIES					
Creditors	5	(780)		(802)	
NET CURRENT ASSETS			46,082		46,926
TOTAL NET ASSETS			446,280		473,981
FUNDS					
Unrestricted Funds			243,492		244,525
Restricted Fund (Centre)	6		180,932		193,897
Restricted Fund (3G)	6		18,514		30,546
Restricted Fund (Ynys Park)	6		3,342		5,013
			446,280		473,981

Approved by the Trustees

Date

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

1. ACCOUNTING POLICIES

a. Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), the Financial Reporting Standard (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in the preparation of the accounts.

b. Income Recognition

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

c. Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

d. Depreciation

Depreciation is provided on fixed assets other than the land in order to write off the cost of those assets over their expected economic lives. The rate of depreciation used is:-

Land	No Depreciation
Buildings	25 years Straight Line
Garage	No Depreciation
Quad Bike	25% Reducing Balance
Tractors	25% Reducing Balance
3G Facility	10 years Straight Line

e. Grant Recognition

Grants received have been placed into a restricted fund. They are then amortised in line with the depreciation of the Capital projects they have funded. Any amounts not spent in the period are held as 'deferred income' until physically expended.

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

2. <u>FIXED ASSETS</u>		(Restricted)		(Restricted)		(Restricted)	
	<u>Land</u>	<u>Buildings</u>	<u>Garage</u>	<u>3G Pitch</u>	<u>Quad Bike</u>	<u>Tractors</u>	<u>Total</u>
	£	£	£	£	£	£	£
<u>Cost</u>							
At 01.07.2022	150,000	324,126	8,102	119,922	3,600	13,290	619,040
Additions	-	-	-	-	-	-	-
At 30.06.2023	<u>150,000</u>	<u>324,126</u>	<u>8,102</u>	<u>119,922</u>	<u>3,600</u>	<u>13,290</u>	<u>619,040</u>
<u>Depreciation</u>							
At 01.07.2022	-	110,745	-	71,790	2,844	6,606	191,985
Charge for Year	-	12,965	-	12,032	189	1,671	26,857
At 30.06.2023	<u>-</u>	<u>123,710</u>	<u>-</u>	<u>83,822</u>	<u>3,033</u>	<u>8,277</u>	<u>218,842</u>
<u>Net Book Value</u>							
At 30.06.2023	<u>150,000</u>	<u>200,416</u>	<u>8,102</u>	<u>36,100</u>	<u>567</u>	<u>5,013</u>	<u>400,198</u>
At 30.06.2022	<u>150,000</u>	<u>213,381</u>	<u>8,102</u>	<u>48,132</u>	<u>756</u>	<u>6,684</u>	<u>427,055</u>

	2023	2022
	£	£
3. <u>DEBTORS</u>		
Prepaid insurance	2,445	2,249
	<u>2,445</u>	<u>2,249</u>

4. <u>CASH AT BANK AND IN HAND</u>		
Community Account	7,490	7,760
Community Centre Account	28,615	29,100
Business Premium Account	6,565	6,538
Cash in Hand	1,747	2,081
	<u>44,417</u>	<u>45,479</u>

5. <u>CREDITORS</u>		
Accountancy Fees	624	600
British Gas - Gas	23	21
British Gas - Electricity	133	181
	<u>780</u>	<u>802</u>

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023

6. <u>RESTRICTED FUNDS</u>	<u>B/F</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>C/F</u>
	<u>01/07/2022</u>	<u>Resources</u>	<u>Resources</u>	<u>30/06/2023</u>
<u>Centre</u>				
WAG (CFP)	193,897	-	12,965	180,932
	<u>193,897</u>	<u>-</u>	<u>12,965</u>	<u>180,932</u>
<u>3G</u>				
WAG (CFP)	30,546	-	12,032	18,514
	<u>30,546</u>	<u>-</u>	<u>12,032</u>	<u>18,514</u>
<u>YNYS PARK</u>				
National Lottery **	5,013	-	1,671	3,342
	<u>5,013</u>	<u>-</u>	<u>1,671</u>	<u>3,342</u>

** The £10,000 grant from national lottery was used to purchase a tractor and trailer.

TON PENTRE AND DISTRICT RECREATION ASSOCIATION CIO

England & Wales - Charity number 1157358

Accounts

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED 30 JUNE 2022

REGISTERED CHARITY NUMBER 1157358

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

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TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES

Lyn Edwards
Shelley Rees-Owen
Maureen Weaver
Jonathan Williams
John Evans
Tim Jones
Craig Weaver
Geraint Richard Evans
John Chapman

REGISTERED OFFICE:

Ton Pentre & District Recreation Association CIO
12 Kennard Street
Ton Pentre
Pentre
Mid Glamorgan
CF41 7AH

CHARITY COMMISSION
REGISTRATION NUMBER

1157358

INDEPENDENT EXAMINER

J Wallage, FCA on behalf of
CISWO (Trading) Limited
The Old Rectory
Rectory Drive
Whiston
ROTHERHAM
S60 4JG

BANKERS

Barclays Bank

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their report along with the financial statements of the charity for the year ended 30 June 2022. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts (page 7).

Constitution and Objects

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 6th June 2014, as amended on 14th January 2018. The charity registration number is 1157358.

The objects of the newly formed CIO are as follows:

- The provision and maintenance of a recreation ground for the benefit of the inhabitants of the Pentre and Ystrad wards of the Borough of Rhondda and the neighbourhood thereof (the area of benefit) with the object of improving the conditions of life for the said inhabitants;
- The provision of a club for the recreation and other leisure-time occupation of persons who are resident in the area of benefit to help and educate them so 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 might be improved.

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives and details of the activities that have taken place during the year can be found later in this report.

Organisational Structure

The trustees who have served the charity during the period are shown on page 1.

The charity is responsible for maintaining the premises and its contents and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities, the main one being the hiring out of its facilities to the general public along with the sale of goods from the community kitchen.

Trustee vacancies are advertised and interested parties are asked to apply in writing. Suitable candidates will be informed by the relevant nominating body, either CISWO or the NUM South Wales Area.

Financial Review

The charity recorded total income of £18,948 (£29,619) during the year, with total expenditure (including depreciation) of £55,916 (£43,338). Therefore a deficit of £36,968 as compared to a deficit of £13,719 in the previous year.

Review of Activities

The recreation ground known as Ynys Park is well used by the community with a number of local football teams (varying age groups) using the ground as a home venue in their respective leagues.

The main building, commonly referred to as the community centre is available for a large number of user groups, with the youth of the village in particular gaining benefit.

The 3G facility is well used by local football teams along with the local school, as well as the general public.

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

REPORT OF THE TRUSTEES FOR
THE YEAR ENDED 30 JUNE 2022 (CONTINUED)

Investment Policy

The charity's liquid assets have been placed in interest bearing bank accounts, thus providing some income for the charity in the form of interest received whilst keeping the monies readily available should they be required.

Reserves Policy

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs. Any additional reserves are held to provide a capital fund for repairs that will be required to upkeep the premises. The trustees understand that reserves will need to be increased to replace the 3G 'carpet' which has a limited useful economic life.

Risk Management

The trustees are aware of the operational and financial risks which the charity faces and regularly review those risks to mitigate against any impact they may have on the charity. The trustees have a healthy volunteer bank which aids in the running of the charity, recruitment and succession planning for volunteers and trustees alike is important.

Statement of Trustee Responsibilities

Law applicable to charities in England and Wales required the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those 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 accounting 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 charity will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The Trustees are carefully managing the charity's finances and are satisfied that it will be able to continue to meet its obligations for the foreseeable future.

X 

.....
Signed - Trustee

J WILLIAMS

.....
Print name - Trustee

Date - 23/1/23.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

TON PENTRE & DISTRICT RECREATION ASSOCIATION

CHARITABLE INCORPORATED ORGANISATION

I report to the Trustees on my examination of the accounts of the above named charity (registered no.1157358) for the year ended 30 June 2022, set out on pages 5 to 9.

Responsibilities and basis of report

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

Independent Examiners Statement

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

- (1) accounting records were not kept in respect of the 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.



.....
J Wallage FCA
On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

23/1/2023

.....
Date

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2022

	Unrestricted Fund	Restricted Fund (Centre)	Restricted Fund (3G)	Restricted Fund (Ynys Park)	Totals 2022	Totals 2021
<u>INCOMING RESOURCES</u>	£	£	£	£	£	£
3G - Hire	3,556	-	-	-	3,556	4,085
Field Rent	3,143	-	-	-	3,143	1,200
Pool Table (net of repairs)	77	-	-	-	77	-
Hall Hire	10,516	-	-	-	10,516	2,535
Party Hire	-	-	-	-	-	50
Bank Interest	1	-	-	-	1	1
Kitchen	655	-	-	-	655	573
Donations	1,000	-	-	-	1,000	765
Other Income	-	-	-	-	-	10
Grants						
RCT Covid Grants	-	-	-	-	-	10,400
National Lottery Community Fund	-	-	-	-	-	10,000
Total Incoming Resources	18,948	-	-	-	18,948	29,619
RESOURCES EXPENDED						
Direct Charitable Expenditure:						
Repairs, Maintenance & Cleaning	9,644	-	-	-	9,644	4,812
Electricity	2,261	-	-	-	2,261	565
Gas	1,141	-	-	-	1,141	1,132
Water	266	-	-	-	266	145
Insurance	2,018	-	-	-	2,018	2,177
Kitchen Costs	688	-	-	-	688	605
Equipment	252	-	-	-	252	85
TV & Telephone	1,282	-	-	-	1,282	336
Donations	-	-	-	-	-	773
Ynys Park Maintenance	212	-	-	9,317	9,529	1,945
3G Repairs	440	-	-	-	440	1,100
3G Electricity	289	-	-	-	289	260
Accountancy	600	-	-	-	600	600
Sundry Expenses	25	-	-	-	25	5
Depreciation	256	12,965	12,032	2,228	27,481	28,753
Total Resources Expended	19,374	12,965	12,032	11,545	55,916	43,338
Net (Outgoing) resources for the year	(426)	(12,965)	(12,032)	(11,545)	(36,968)	(13,719)
Fund Balances at 1 July 2021	244,951	206,862	42,578	16,558	510,949	524,668
Fund Balances at 30 June 2022	244,525	193,897	30,546	5,013	473,981	510,949

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

BALANCE SHEET AS AT 30 JUNE 2022

		2022		2021	
	Note	£	£	£	£
FIXED ASSETS					
Tangible Assets	2		427,055		454,536
CURRENT ASSETS					
Debtors	3	2,249		2,018	
Cash at bank and in hand	4	45,479		55,057	
		47,728		57,075	
LESS: CURRENT LIABILITIES					
Creditors	5	(802)		(662)	
NET CURRENT ASSETS			46,926		56,413
NET ASSETS			473,981		510,949
<u>FUNDS</u>					
Unrestricted Funds			244,525		244,951
Restricted Fund (Centre)	6		193,897		206,862
Restricted Fund (3G)	6		30,546		42,578
Restricted Fund (Ynys Park)	6		5,013		16,558
			473,981		510,949

Approved by the Trustees

X 

Date

23/1/23

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

1. ACCOUNTING POLICIES

a. Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), the Financial Reporting Standard (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in the preparation of the accounts.

b. Income Recognition

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

c. Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

d. Depreciation

Depreciation is provided on fixed assets other than the land in order to write off the cost of those assets over their expected economic lives. The rate of depreciation used is:-

Land	No Depreciation
Buildings	25 years Straight Line
Garage	No Depreciation
Quad Bike	25% Reducing Balance
Tractors	25% Reducing Balance
3G Facility	10 years Straight Line

e. Grant Recognition

Grants received have been placed into a restricted fund. They are then amortised in line with the depreciation of the Capital projects they have funded. Any amounts not spent in the period are held as 'deferred income' until physically expended.

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

2. FIXED ASSETS

	<u>Land</u> £	(Restricted) <u>Buildings</u> £	<u>Garage</u> £	(Restricted) <u>3G Pitch</u> £	<u>Quad Bike</u> £	(Restricted) <u>Tractors</u> £	<u>Total</u> £
<u>Cost</u>							
At 01.07.2021	150,000	324,126	8,102	119,922	3,600	13,290	619,040
Additions	-	-	-	-	-	-	-
At 30.06.2022	<u>150,000</u>	<u>324,126</u>	<u>8,102</u>	<u>119,922</u>	<u>3,600</u>	<u>13,290</u>	<u>619,040</u>
<u>Depreciation</u>							
At 01.07.2021	-	97,780	-	59,758	2,588	4,378	164,504
Charge for Year	-	12,965	-	12,032	256	2,228	27,481
At 30.06.2022	<u>-</u>	<u>110,745</u>	<u>-</u>	<u>71,790</u>	<u>2,844</u>	<u>6,606</u>	<u>191,985</u>
<u>Net Book Value</u>							
At 30.06.2022	<u>150,000</u>	<u>213,381</u>	<u>8,102</u>	<u>48,132</u>	<u>756</u>	<u>6,684</u>	<u>427,055</u>
At 30.06.2021	<u>150,000</u>	<u>226,346</u>	<u>8,102</u>	<u>60,164</u>	<u>1,012</u>	<u>8,912</u>	<u>454,536</u>

3. DEBTORS

	2022	2021
	£	£
Prepaid insurance	2,249	2,018
	<u>2,249</u>	<u>2,018</u>

4. CASH AT BANK AND IN HAND

	£	£
Community Account	7,760	14,565
Community Centre Account	29,100	33,271
Business Premium Account	6,538	6,537
Cash in Hand	2,081	684
	<u>45,479</u>	<u>55,057</u>

5. CREDITORS

	£	£
Accountancy Fees	600	600
British Gas - Gas	181	39
British Gas - Electricity	21	23
	<u>802</u>	<u>662</u>

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

6. RESTRICTED FUNDS

	<u>B/F</u> <u>01/07/2021</u>	<u>Incoming</u> <u>Resources</u>	<u>Outgoing</u> <u>Resources</u>	<u>C/F</u> <u>30/06/2022</u>
<u>Centre</u>				
WAG (CFP)	206,862	-	12,965	193,897
	<u>206,862</u>	<u>-</u>	<u>12,965</u>	<u>193,897</u>
<u>3G</u>				
WAG (CFP)	42,578	-	12,032	30,546
	<u>42,578</u>	<u>-</u>	<u>12,032</u>	<u>30,546</u>
<u>YNYS PARK</u>				
Windfarm Funding *	9,317	-	9,317	-
National Lottery **	7,241	-	2,228	5,013
	<u>16,558</u>	<u>-</u>	<u>11,545</u>	<u>5,013</u>

* The £30,000 grant from the windfarm is restricted and has been used solely for the maintenance and upkeep of Ynys Park.

** The £10,000 grant from national lottery was used to purchase a tractor and trailer.

TON PENTRE AND DISTRICT RECREATION ASSOCIATION CIO

England & Wales - Charity number 1157358

Accounts

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED 30 JUNE 2021

REGISTERED CHARITY NUMBER 1157358

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

INDEX TO THE FINANCIAL STATEMENTS

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Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 9

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES

Lyn Edwards
Wyndham George King (Chairman)
Andrew Jones
Gavin Elliott
Shelley Rees-Owen
Maureen Weaver
Jonathan Williams
John Evans
Tim Jones
Craig Weaver
Lynn Thomas
Andrew Evans

SECRETARY

Gavin Elliot

REGISTERED OFFICE:

Ton Pentre & District Recreation Association CIO
12 Kennard Street
Ton Pentre
Pentre
Mid Glamorgan
CF41 7AH

**CHARITY COMMISSION
REGISTRATION NUMBER**

1157358

INDEPENDENT EXAMINER

J Wallage, FCA on behalf of
CISWO (Trading) Limited
The Old Rectory
Rectory Drive
Whiston
ROTHERHAM
S60 4JG

BANKERS

Barclays Bank

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2021

The trustees present their report along with the financial statements of the charity for the year ended 30 June 2021. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts (page 7).

Constitution and Objects

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 6th June 2014, as amended on 14th January 2018. The charity registration number is 1157358.

The objects of the newly formed CIO are as follows:

- The provision and maintenance of a recreation ground for the benefit of the inhabitants of the Pentre and Ystrad wards of the Borough of Rhondda and the neighbourhood thereof (the area of benefit) with the object of improving the conditions of life for the said inhabitants;
- The provision of a club for the recreation and other leisure-time occupation of persons who are resident in the area of benefit to help and educate them so 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 might be improved.

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives and details of the activities that have taken place during the year can be found later in this report.

Organisational Structure

The trustees who have served the charity during the period are shown on page 1.

The charity is responsible for maintaining the premises and its contents and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities, the main one being the hiring out of its facilities to the general public along with the sale of goods from the community kitchen.

Trustee vacancies are advertised and interested parties are asked to apply in writing. Suitable candidates will be informed by the relevant nominating body, either CISWO or the NUM South Wales Area.

Financial Review

The charity recorded total income of £29,619 (£30,425) during the year, with total expenditure (including depreciation) of £43,338 (£51,070). Therefore a deficit of £13,719 as compared to a deficit of £20,645 in the previous year.

Review of Activities

Due to Covid restrictions activities have had to be curtailed. Normally the recreation ground known as Ynys Park is well used by the community with a number of local football teams (varying age groups) using the ground as a home venue in their respective leagues.

The main building, commonly referred to as the community centre is available for a large number of user groups, with the youth of the village in particular gaining benefit.

The 3G facility is well used by local football teams along with the local school, as well as the general public.

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

REPORT OF THE TRUSTEES FOR
THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

Investment Policy

The charity's liquid assets have been placed in interest bearing bank accounts, thus providing some income for the charity in the form of interest received whilst keeping the monies readily available should they be required.

Reserves Policy

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs. Any additional reserves are held to provide a capital fund for repairs that will be required to upkeep the premises. The trustees understand that reserves will need to be increased to replace the 3G 'carpet' which has a limited useful economic life.

Risk Management

The trustees are aware of the operational and financial risks which the charity faces and regularly review those risks to mitigate against any impact they may have on the charity. The trustees have a healthy volunteer bank which aids in the running of the charity, recruitment and succession planning for volunteers and trustees alike is important.

Statement of Trustee Responsibilities

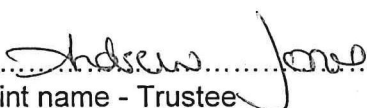
Law applicable to charities in England and Wales required the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, 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 accounting 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 charity will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The Trustees are carefully managing the charity's finances and are satisfied that it will be able to continue to meet its obligations for the foreseeable future.


.....
Signed - Trustee


.....
Print name - Trustee

Date - 22.2.22.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

I report to the Trustees on my examination of the accounts of the above named charity (registered no.1157358) for the year ended 30 June 2021, set out on pages 5 to 9.

Responsibilities and basis of report

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

Independent Examiners Statement

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

- (1) accounting records were not kept in respect of the 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.



.....
J Wallage FCA
On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

.....
22/2/2022
Date

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2021

	<u>Note</u>	Unrestricted Fund £	Restricted Fund (Centre) £	Restricted Fund (3G) £	Restricted Fund (Ynys Park) £	Totals 2021 £	Totals 2020 £
<u>INCOMING RESOURCES</u>							
3G - Hire		4,085	-	-	-	4,085	2,561
Field Rent		1,200	-	-	-	1,200	800
Arcade / Dance Machine		-	-	-	-	-	35
Pool Table (net of repairs)		-	-	-	-	-	154
Hall Hire		2,535	-	-	-	2,535	5,922
Party Hire		50	-	-	-	50	3,279
Bank Interest		1	-	-	-	1	10
Kitchen		573	-	-	-	573	5,699
Donations		765	-	-	-	765	640
Other Income		10	-	-	-	10	525
<u>Grants</u>							
RCT Covid Grants		10,400	-	-	-	10,400	10,000
National Lottery Community Fund		-	-	-	10,000	10,000	-
South Wales Miners' Welfare Trust Fund Scheme		-	-	-	-	-	800
Total Incoming Resources	1	19,619	-	-	10,000	29,619	30,425
<u>RESOURCES EXPENDED</u>							
Direct Charitable Expenditure:							
Repairs, Maintenance & Cleaning		4,812	-	-	-	4,812	5,947
Electricity		565	-	-	-	565	2,953
Gas		1,132	-	-	-	1,132	1,136
Water		145	-	-	-	145	305
Insurance		2,177	-	-	-	2,177	-
Kitchen Costs		605	-	-	-	605	7,279
Xmas Party		-	-	-	-	-	865
Equipment		85	-	-	-	85	138
TV & Telephone		336	-	-	-	336	1,340
Donations		773	-	-	-	773	-
Ynys Park Maintenance	7	(3,173)	-	-	5,118	1,945	3,173
3G Repairs		1,100	-	-	-	1,100	-
3G Electricity		260	-	-	-	260	261
Accountancy		600	-	-	-	600	600
Sundry Expenses		50	-	-	-	50	385
Depreciation	2	785	12,965	12,032	2,971	28,753	26,688
Total Resources Expended	1	10,252	12,965	12,032	8,089	43,338	51,070
Net Incoming / (Outgoing) resources for the year		9,367	(12,965)	(12,032)	1,911	(13,719)	(20,645)
Fund Balances at 1 July 2020		235,584	219,827	54,610	14,647	524,668	545,313
Fund Balances at 30 June 2021		244,951	206,862	42,578	16,558	510,949	524,668

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

BALANCE SHEET AS AT 30 JUNE 2021

		<u>2021</u>		<u>2020</u>	
		£	£	£	£
	<u>Note</u>				
FIXED ASSETS					
Tangible Assets	2		454,536		472,251
CURRENT ASSETS					
Stock	3	-		400	
Debtors	4	2,018		-	
Cash at bank and in hand	5	<u>55,057</u>		<u>53,665</u>	
		57,075		54,065	
LESS: CURRENT LIABILITIES					
Creditors	6		<u>(662)</u>		<u>(1,648)</u>
NET CURRENT ASSETS			56,413		52,417
NET ASSETS			<u><u>510,949</u></u>		<u><u>524,668</u></u>
<u>FUNDS</u>					
Unrestricted Funds			244,951		235,584
Restricted Fund (Centre)	7		206,862		219,827
Restricted Fund (3G)	7		42,578		54,610
Restricted Fund (Ynys Park)	7		16,558		14,647
			<u><u>510,949</u></u>		<u><u>524,668</u></u>

Approved by the Trustees



Date

22/2/2022

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2021

1. ACCOUNTING POLICIES

a. Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), the Financial Reporting Standard (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in the preparation of the accounts.

b. Income Recognition

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

c. Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

d. Depreciation

Depreciation is provided on fixed assets other than the land in order to write off the cost of those assets over their expected economic lives. The rate of depreciation used is:-

Land	No Depreciation
Buildings	25 years Straight Line
Garage	No Depreciation
Quad Bike	25% Reducing Balance
Tractors	25% Reducing Balance
3G Facility	10 years Straight Line

e. Grant Recognition

Grants received have been placed into a restricted fund. They are then amortised in line with the depreciation of the Capital projects they have funded. Any amounts not spent in the period are held as 'deferred income' until physically expended.

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2021

2. FIXED ASSETS

	Land £	(Restricted) Buildings £	Garage £	(Restricted) 3G Pitch £	Arcade Machine £	X-box & Controller £	Soft Play & Bwv Castle £	Quad Bike £	(Restricted) Tractors £	Total £
Cost										
At 01.07.2020	150,000	324,126	8,102	119,922	1,395	433	1,794	3,600	2,252	611,624
Additions	-	-	-	-	-	-	-	-	11,038	11,038
At 30.06.2021	150,000	324,126	8,102	119,922	1,395	433	1,794	3,600	13,290	622,662
Depreciation										
At 01.07.2020	-	84,815	-	47,726	1,395	433	1,347	2,250	1,407	139,373
Charge for Year	-	12,965	-	12,032	-	-	447	338	2,971	28,753
At 30.06.2021	-	97,780	-	59,758	1,395	433	1,794	2,588	4,378	168,126
Net Book Value										
At 30.06.2021	150,000	226,346	8,102	60,164	-	-	-	1,012	8,912	454,536
At 30.06.2020	150,000	239,311	8,102	72,196	-	-	447	1,350	845	472,251

3. STOCK

	2021 £	2020 £
Stock	-	400
	-	400

4. DEBTORS

	£	£
Prepaid insurance	2,018	-
	2,018	-

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2021

5. CASH AT BANK AND IN HAND

	<u>2021</u>	<u>2020</u>
	£	£
Community Account	14,565	17,009
Community Centre Account	33,271	29,906
Business Premium Account	6,537	6,535
Cash in Hand	684	215
	<u>55,057</u>	<u>53,665</u>

6. CREDITORS

	£	£
Accountancy Fees	600	1,200
British Gas - Gas	39	380
British Gas - Electricity	23	68
	<u>662</u>	<u>1,648</u>

7. RESTRICTED FUNDS

	<u>B/F</u> <u>01/07/2020</u>	<u>Incoming</u> <u>Resources</u>	<u>Outgoing</u> <u>Resources</u>	<u>C/F</u> <u>30/06/2021</u>
<u>Centre</u>				
WAG (CFP)	219,827	-	12,965	206,862
	<u>219,827</u>	<u>-</u>	<u>12,965</u>	<u>206,862</u>
<u>3G</u>				
WAG (CFP)	54,610	-	12,032	42,578
	<u>54,610</u>	<u>-</u>	<u>12,032</u>	<u>42,578</u>
<u>YNYS PARK</u>				
Windfarm Funding *	14,647	-	5,330	9,317
National Lottery **	-	10,000	2,759	7,241
	<u>14,647</u>	<u>10,000</u>	<u>8,089</u>	<u>16,558</u>

* The £30,000 grant from the windfarm is restricted for use solely for the maintenance and upkeep of Ynys Park.

** The £10,000 grant from national lottery was used to purchase a tractor and trailer.

A correction of £3,138 has been made relating to maintenance costs at Ynys Park incurred in the accounting period to 30 June 2020.

