

**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**

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**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 £
<b><u>INCOMING RESOURCES</u></b>							
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
<b><u>Grants</u></b>							
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
<b>Total Incoming Resources</b>	<b>1</b>	<b>19,619</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>29,619</b>	<b>30,425</b>
<b><u>RESOURCES EXPENDED</u></b>							
<b>Direct Charitable Expenditure:</b>							
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
<b>Total Resources Expended</b>	<b>1</b>	<b>10,252</b>	<b>12,965</b>	<b>12,032</b>	<b>8,089</b>	<b>43,338</b>	<b>51,070</b>
<b>Net Incoming / (Outgoing) resources for the year</b>		<b>9,367</b>	<b>(12,965)</b>	<b>(12,032)</b>	<b>1,911</b>	<b>(13,719)</b>	<b>(20,645)</b>
<b>Fund Balances at 1 July 2020</b>		<b>235,584</b>	<b>219,827</b>	<b>54,610</b>	<b>14,647</b>	<b>524,668</b>	<b>545,313</b>
<b>Fund Balances at 30 June 2021</b>		<b>244,951</b>	<b>206,862</b>	<b>42,578</b>	<b>16,558</b>	<b>510,949</b>	<b>524,668</b>

**TON PENTRE & DISTRICT RECREATION ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**BALANCE SHEET AS AT 30 JUNE 2021**

		<u>2021</u>	<u>2020</u>
		£	£
	<u>Note</u>		
<b>FIXED ASSETS</b>			
Tangible Assets	2	454,536	472,251
<b>CURRENT ASSETS</b>			
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
<b>LESS: CURRENT LIABILITIES</b>			
Creditors	6	<u>(662)</u>	<u>(1,648)</u>
<b>NET CURRENT ASSETS</b>		56,413	52,417
<b>NET ASSETS</b>		<u><u>510,949</u></u>	<u><u>524,668</u></u>
<b><u>FUNDS</u></b>			
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 & Bvy 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**

Stock		
	2021 £	2020 £
	-	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>
<b><u>Centre</u></b>				
WAG (CFP)	219,827	-	12,965	206,862
	<u>219,827</u>	<u>-</u>	<u>12,965</u>	<u>206,862</u>
<b><u>3G</u></b>				
WAG (CFP)	54,610	-	12,032	42,578
	<u>54,610</u>	<u>-</u>	<u>12,032</u>	<u>42,578</u>
<b><u>YNYS PARK</u></b>				
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.

