

**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**

	<b><u>Note</u></b>	<b>Unrestricted Fund</b>	<b>Restricted Fund (Centre)</b>	<b>Restricted Fund (3G)</b>	<b>Restricted Fund (Ynys Park)</b>	<b>Totals 2023</b>	<b>Totals 2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>INCOMING RESOURCES</u></b>							
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
<b><u>Grants</u></b>							
South Wales Miners		1,000	-	-	-	1,000	-
<b>Total Incoming Resources</b>	<b>1</b>	<b>15,717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,717</b>	<b>18,948</b>
<b><u>RESOURCES EXPENDED</u></b>							
<b>Direct Charitable Expenditure:</b>							
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	<b>2</b>	<b>189</b>	<b>12,965</b>	<b>12,032</b>	<b>1,671</b>	<b>26,857</b>	<b>27,481</b>
<b>Total Resources Expended</b>	<b>1</b>	<b>16,750</b>	<b>12,965</b>	<b>12,032</b>	<b>1,671</b>	<b>43,418</b>	<b>55,916</b>
<b>Net (Outgoing) resources for the year</b>		<b>(1,033)</b>	<b>(12,965)</b>	<b>(12,032)</b>	<b>(1,671)</b>	<b>(27,701)</b>	<b>(36,968)</b>
<b>Fund Balances at 1 July 2022</b>		<b>244,525</b>	<b>193,897</b>	<b>30,546</b>	<b>5,013</b>	<b>473,981</b>	<b>510,949</b>
<b>Fund Balances at 30 June 2023</b>		<b>243,492</b>	<b>180,932</b>	<b>18,514</b>	<b>3,342</b>	<b>446,280</b>	<b>473,981</b>

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

**BALANCE SHEET AS AT 30 JUNE 2023**

		<b><u>2023</u></b>		<b><u>2022</u></b>	
		£	£	£	£
	<b><u>Note</u></b>				
<b>FIXED ASSETS</b>					
Tangible Assets	2		400,198		427,055
<b>CURRENT ASSETS</b>					
Debtors	3	2,445		2,249	
Cash at bank and in hand	4	44,417		45,479	
		<u>46,862</u>		<u>47,728</u>	
<b>LESS: CURRENT LIABILITIES</b>					
Creditors	5	<u>(780)</u>		<u>(802)</u>	
<b>NET CURRENT ASSETS</b>			46,082		46,926
<b>TOTAL NET ASSETS</b>			<u><u>446,280</u></u>		<u><u>473,981</u></u>
<b>FUNDS</b>					
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
			<u><u>446,280</u></u>		<u><u>473,981</u></u>

**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**

<b>2. <u>FIXED ASSETS</u></b>		(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>

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

**4. CASH AT BANK AND IN HAND**

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. CREDITORS**

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**

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

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