

TWYN COMMUNITY HUB

England & Wales · Charity number 1159502

Details

Other names	TWYN ACTION GROUP YOUTH CLUB, TAG YOUTH CLUB
Status	Registered
Legal form	CIO
Registered	2014-12-05
Register	View on the Charity Commission register

Contact

Address
TAG Community Centre
Glasier Road
Twyntrodyn
Merthyr Tydfil
Mid Glamorgan
CF47 0TD

Phone 01685267006

Email callum@tagyouth.net

Website www.tagyouth.net

Activities

Objects: THE OBJECTS OF THE CIO ARE:TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 25 LIVING IN MERTHYR TYDFIL AND THE SURROUNDING AREA BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF:(A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;(B) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.

Activities: To act as a resource for young people up to the age of 25 living in Merthyr Tydfil and the surrounding area by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:(a) advancing in life and helping young people by developing their skills.(b) providing recreational and leisure time activity.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- Merthyr Tydfil

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£287,092	£229,808	-	-
2023-12-31	£236,533	£235,113	-	-
2022-12-31	£300,708	£367,473	-	-
2021-12-31	£414,299	£501,788	-	-
2020-12-31	£633,120	£443,384	£196,160	12

Trustees

Name	Role	Appointed
CALLUM JOHN PALMER		2014-12-05
DAWN MCINNES		2014-12-05
Kimberley Smart		2018-11-14
Rhia Davies		2017-08-06
Sharon Hier		2017-08-06

TWYN COMMUNITY HUB

England & Wales - Charity number 1159502

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

Baker Knogle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

TWYN COMMUNITY HUB
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FOR THE YEAR ENDED 31 DECEMBER 2024

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TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity was registered as a Charitable Incorporated Organisation on the 5th December 2014.

The Charity changed its name to Twyn Community Hub on the 22nd January 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To act as a resource for young people up to the age of 25 living in Merthyr Tydfil and the surrounding area by providing advice and assistance and organising programmes of physical, educational, and other activities as a means of:

(a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;

(b) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons."

Public benefit

We have complied with the duty in section 17 of the 2011 Charities Act to have due regard to guidance published by the Commission in respect of our duty to provide public benefit.

Our charity purpose is to act as a resource for young people up to the age of 25 living in Merthyr Tydfil and the surrounding area by providing advice and assistance and organising programmes of physical, educational and other activities.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Overview

2024 has been a transformative year for Twyn Community Hub, marked by growth, innovation, and deepened community impact. Guided by our commitment to Asset-Based Community Development (ABCD), we have continued to uncover, celebrate, and mobilise the strengths and talents within our community. Our work has focused on enhancing wellbeing, fostering inclusive environments, and strengthening social capital through community-led initiatives.

This report outlines our strategic priorities, key achievements, and the transformative impact of our programmes, made possible through the generous support of our funders and partners.

Strategic Priorities

Our activities throughout 2024 were shaped by three overarching priorities:

Promoting Wellbeing and Resilience

Supporting individuals and families across all age groups to thrive emotionally, physically, and socially.

Creating Sustainable and Inclusive Community Spaces

Developing programmes and environments that are welcoming, accessible, and responsive to local needs.

Building Social Capital Through Community-Led Action

Strengthening relationships, encouraging local leadership, and fostering a culture of mutual support and collaboration.

Expanding Our Impact Through Funding and Partnerships

We are deeply grateful for the support received from a diverse range of funders and partners, including:

National Lottery Community Fund Wales

Merthyr Tydfil County Borough Council

Public Health Wales

Community Foundation Wales

Hubbub Coop

Multiply Programme

And many others

These contributions enabled us to deliver a wide array of impactful projects, including:

Kind Hands Warm Heart

Food Pantry

Disability Fit and Fed

Ambassadors Project

Community Foundation Cost of Living

Community Cohesion

Just Breathe

Winter Youth Programme (January to March 2024)

MTCBC Food Poverty

Global Village

Lettuce Talks

Warm Spaces (MTCBC)

Ffos Y Fran Youth

Wild Isles

EGIN

Brighter Days Disability Project (Public Health Wales)

Holiday Open Access (July 2024 to February 2025)

One Stop Youth

Pantry - Hubbub Coop and MTCBC

Snug Spot (Multiply)

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

Asset-Based Community Development in Action

Our ABCD approach remains central to our ethos and operations. In 2024, we continued to:

Recognise and celebrate individual gifts, talents, and contributions

Encourage and support local leadership and initiative

Create opportunities for mutual aid and peer support

Foster a culture of celebration and shared success

Key Achievements

1. Expanded Food Support

Through targeted funding, we significantly enhanced our food support services, addressing food insecurity with dignity and sustainability. Programmes such as Food Pantry, Pantry - Hubbub Coop and MTCBC, and MTCBC Food Poverty were instrumental in this effort.

2. Youth Engagement and Wellbeing

We delivered dynamic youth programmes that nurtured creativity, resilience, and leadership. Initiatives included Winter Youth, Ffos Y Fran Youth, Holiday Open Access, and One Stop Youth.

3. Disability Inclusion

With support from Disability Fit and Fed and Brighter Days Disability Project, we provided tailored wellbeing activities and inclusive opportunities for individuals with disabilities.

4. Community Cohesion and Cultural Celebration

Projects such as Global Village, Community Cohesion, and the Ambassadors Project celebrated diversity and strengthened inter-community relationships.

5. Mental Health and Emotional Wellbeing

Initiatives like Just Breathe, Kind Hands Warm Heart, and Snug Spot (Multiply) created safe, nurturing spaces for emotional support and mental health awareness.

6. Environmental Sustainability

Through EGIN, Wild Isles, and Lettuce Talks, we promoted environmental stewardship and sustainable living practices within our community.

Navigating Funding Challenges and Planning for Sustainability

As we approach the end of 2024, Twyn Community Hub is entering a period of significant transition. A substantial proportion of our current funding streams are scheduled to conclude by December, presenting both challenges and opportunities for the organisation.

We are acutely aware of the broader economic pressures facing the voluntary and community sector, including rising costs, increased demand for services, and a competitive funding landscape. These realities highlight the importance of strategic planning, adaptability, and community engagement as we move forward.

In response, the Hub is actively exploring all available options to mitigate the risk of service reductions and staff redundancies. Our priority is to maintain continuity of support for our community while safeguarding the wellbeing of our team and volunteers.

To achieve this, we are undertaking a comprehensive review of our organisational aims and objectives. This process will involve:

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

Reconnecting with our community through listening events, consultations, and outreach to ensure our future direction reflects local needs and aspirations

Evaluating and refining our strategic priorities to align with emerging challenges and opportunities

Strengthening our funding strategy by identifying new grant opportunities, diversifying income streams, and building relationships with potential funders and supporters

Enhancing our volunteer and leadership capacity to sustain and grow community-led initiatives

While the road ahead may be uncertain, Twyn Community Hub remains steadfast in its mission. We are committed to resilience, innovation, and collaboration as we navigate this evolving landscape. Our belief in the power of community, rooted in the principles of Asset-Based Community Development, continues to guide us.

Partnerships and Collaboration

Our work is enriched by strong partnerships with local schools, voluntary organisations, statutory bodies, and community groups. These collaborations have enabled us to extend our reach, share resources, and co-create solutions that reflect the lived experiences of our residents.

Monitoring, Evaluation, and Learning

We remain committed to reflective practice and continuous improvement. Our evaluation methods include:

Community consultations and feedback mechanisms

Trustee-led reviews and strategic planning sessions

Ongoing monitoring of programme outcomes and impact

These processes ensure our work remains responsive, inclusive, and aligned with community aspirations.

Looking Ahead to 2025

In the coming year, Twyn Community Hub will focus on:

Deepening the integration of ABCD principles across all programmes

Expanding support for youth and individuals with disabilities

Enhancing our contribution to environmental sustainability and mental health

Strengthening our volunteer base and nurturing community leadership

Securing new funding to ensure continuity and growth of our services

Acknowledgements

On behalf of the Board of Trustees, we extend our heartfelt thanks to our volunteers, partners, funders, and the residents of Twynrodyn. Your resilience, generosity, and commitment continue to inspire and drive our mission forward.

Together, we are building a stronger, more connected, and empowered community.

FINANCIAL REVIEW

Grants and Fundraising

Twyn Community Hub has been lucky enough to receive some grant funding from generous organisations, these can be seen in note 4 in the accounts.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

Reserves policy

Twyn Community hub are keenly aware of the need to secure our viability beyond the immediate future. In order to be able to provide reliable services over the longer term. Twyn community hub must be able to absorb setbacks and take advantage of change and opportunity. We provide for this by putting aside, when we afford it, some of our current income as a reserve against future uncertainties.

A minimum level of reserves required for 1 quarter = £15,000. Twynrodyn Community Hub accepts that where possible it will need absorb setbacks and take advantage of change and opportunity. Twyn Community provide for this by putting aside, when we afford it, some of our current income as a reserve against future uncertainties.

The charity currently holds free reserves of £2,131 (2023: £Nil). The target reserves level, as stated above, is £15,000 being required spend for one financial quarter. The charity will make every effort in the coming years to increase free reserve to this level..

Twyn community hub will continue to fundraise, welcome donations and use our premises for rental to retain and build reserves. Since our hire charges are significantly cheaper than other local halls, there is unlikely to be a problem increasing our rates if we need too.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

New Trustees must be interviewed by the current Board of Trustees, and if appointed are informed of their legal obligations under charity law, the decision making process and the business plan and recent financial performance of the charity. The charity aims to recruit people who can offer a range of skills for example personnel, training, finance etc.

Organisational structure

The charity currently has 5 trustees. The maximum number of charity trustees is 12. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159502

Principal address

TAG Community Centre
Glasier Road
Twynrodyn
Merthyr Tydfil
CF47 0TD

Trustees

C J Palmer
K Smart
D McInnes
S Hier
R Davies

TWYN COMMUNITY HUB
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Richard I Knoyle ACA FCCA
Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

Bankers

HSBC Bank Plc
127-128 High Street
Merthyr Tydfil
CF47 8DN

Charity day to day management

C.J.Palmer

Approved by order of the board of trustees on 27 October 2025 and signed on its behalf by:



C J Palmer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

Independent examiner's report to the trustees of Twyn Community HUB (Previously known as Twyn Action Group Youth Club)

I report to the charity trustees on my examination of the accounts of Twyn Community HUB (Previously known as Twyn Action Group Youth Club) (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the 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 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust 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.

Richard I Knoyle ACA FCCA
The Institute of Chartered Accountants in England and Wales

Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

27 October 2025

TWYN COMMUNITY HUB
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	10,300	1	10,301	16,161
Charitable activities					
Youth Club	4	12,932	263,181	276,113	216,056
Other trading activities	3	678	-	678	595
Other income		-	-	-	3,721
Total		<u>23,910</u>	<u>263,182</u>	<u>287,092</u>	<u>236,533</u>
 EXPENDITURE ON					
Charitable activities					
Youth Club	5	<u>11,036</u>	<u>218,772</u>	<u>229,808</u>	<u>235,113</u>
NET INCOME		12,874	44,410	57,284	1,420
 RECONCILIATION OF FUNDS					
Total funds brought forward		(6,904)	50,230	43,326	41,906
TOTAL FUNDS CARRIED FORWARD		<u><u>5,970</u></u>	<u><u>94,640</u></u>	<u><u>100,610</u></u>	<u><u>43,326</u></u>

The notes form part of these financial statements

TWYN COMMUNITY HUB
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BALANCE SHEET
31 DECEMBER 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	12	38,320	48,956
CURRENT ASSETS			
Stocks	13	4,500	7,000
Debtors	14	12,835	6,510
Cash at bank and in hand		65,242	54,397
		82,577	67,907
CREDITORS			
Amounts falling due within one year	15	(9,261)	(59,610)
NET CURRENT ASSETS		73,316	8,297
TOTAL ASSETS LESS CURRENT LIABILITIES		111,636	57,253
CREDITORS			
Amounts falling due after more than one year	16	(11,026)	(13,927)
NET ASSETS		100,610	43,326
FUNDS	19		
Unrestricted funds		5,971	(6,904)
Restricted funds		94,639	50,230
TOTAL FUNDS		100,610	43,326

The financial statements were approved by the Board of Trustees and authorised for issue on 27 October 2025 and were signed on its behalf by:



C J Palmer - Trustee

The notes form part of these financial statements

TWYN COMMUNITY HUB
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CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	10,845	14,396
Net cash provided by operating activities		<u>10,845</u>	<u>14,396</u>
Change in cash and cash equivalents in the reporting period		<u>10,845</u>	<u>14,396</u>
Cash and cash equivalents at the beginning of the reporting period		<u>54,397</u>	<u>40,001</u>
Cash and cash equivalents at the end of the reporting period		<u><u>65,242</u></u>	<u><u>54,397</u></u>

The notes form part of these financial statements

TWYN COMMUNITY HUB
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NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	57,284	1,420
Adjustments for:		
Depreciation charges	10,635	12,441
Decrease/(increase) in stocks	2,500	(500)
Increase in debtors	(6,325)	(741)
(Decrease)/increase in creditors	(53,249)	1,776
Net cash provided by operations	<u>10,845</u>	<u>14,396</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/24	Cash flow	At 31/12/24
	£	£	£
Net cash			
Cash at bank and in hand	54,397	10,845	65,242
	<u>54,397</u>	<u>10,845</u>	<u>65,242</u>
Debt			
Debts falling due within 1 year	(1,825)	250	(1,575)
Debts falling due after 1 year	(13,927)	2,901	(11,026)
	<u>(15,752)</u>	<u>3,151</u>	<u>(12,601)</u>
Total	<u>38,645</u>	<u>13,996</u>	<u>52,641</u>

The notes form part of these financial statements

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Legal form

The charity is a charitable incorporated organisation, registered in England and Wales.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied:

Voluntary income received by way of grants, gifts or donation is included in full on receipt unless it is subject to a condition when it is treated as deferred income.

Deferred income. Income or grants received in advance are held as deferred income and carried forward to future accounting periods to be released when the defined purpose of the work or project have been completed, approved or certified.

Gifts in kind are included in the income and expenditure account where they are applied in carrying out charitable activities, where the company would otherwise have to purchase the donated facility and the benefit is both quantifiable and material. The quantifiable benefit is shown as both incoming and expended resources within the appropriate funds. Where the gift is an asset it is treated as income and taken to stock or fixed assets as appropriate. The value of services provided by volunteers is not quantified.

Investment income is included when receivable.

Other income. This is contributions from restricted funds towards core costs of the organisation. An unrestricted designated fund is to be used to hold all such contributions prior to them being expended.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are included in the balance sheet at historic cost less accumulated depreciation. Grant receipts which fund fixed asset acquisitions are taken to restricted funds and the appropriate depreciation charge is made against those funds over the expected useful life of the asset.

Improvements to property - 4% on cost
Plant & machinery - 25% reducing balance
Motor vehicles - 25% reducing balance

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

Pension costs are contributions made by the charitable company to both employees own personal pension schemes together with contributions made to the employees government work place pension scheme.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Going concern

The trustees believe that the organisation's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the organisation's needs and that no material uncertainty exists. See Note 23 for further information.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	2,801	1,161
Service Level Agreement	7,500	15,000
	<hr/>	<hr/>
	10,301	16,161
	<hr/> <hr/>	<hr/> <hr/>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	678	595
	<hr/>	<hr/>

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

4. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Grants	Youth Club	270,332	214,285
Rental income	Youth Club	5,781	1,771
		<u>276,113</u>	<u>216,056</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Biffa	-	950
Children In Need	-	9,342
Merthyr Valleys Homes	-	2,132
VAMT	5,901	1,428
Margaret Davies Charitable Fund	7,000	-
Community Foundation in Wales	-	5,000
Merthyr Tydfil County Borough Council	77,818	15,980
Co-op	5,000	-
Cymryd Rhan	500	-
National Lottery Community Fund	161,655	144,896
Merthyr Tydfil Housing Associaton	-	4,742
Wales Millenium Centre	-	2,000
Merthyr Tydfil Global Village	-	3,000
Council for Wales Voluntary Youth Services	-	7,500
Interlink (Just Breathe)	8,758	9,000
MTCBC (Ambassadors Project)	-	3,591
Welsh Government	-	4,724
StreetGames	3,200	-
SWPCC	500	-
	<u>270,332</u>	<u>214,285</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Youth Club	<u>217,049</u>	<u>12,759</u>	<u>229,808</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	90,249	110,442
Other costs	126,800	110,716
	217,049	221,158

7. SUPPORT COSTS

	Finance	Information technology	Governance costs	Totals
	£	£	£	£
Youth Club	3,395	3,849	5,515	12,759
	3,395	3,849	5,515	12,759
Governance:				
Accountancy & independent examination fee				£ 4,300
Professional Fees				1,215
				5,515

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

The trustees did not receive any emoluments; out of pocket expenses were reimbursed which were not in excess of £Nil (2023: £Nil).

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	88,634	108,394
Other pension costs	1,615	2,048
	90,249	110,442

The average monthly number of employees during the year was as follows:

	2024	2023
Average number of employees	7	7
	7	7

No employees received emoluments in excess of £60,000.

There are no high paid staff.

Included in the above is employers national insurance contributions amounting to £1,058.

The key management of the charity comprises the Directors/Trustees. The total benefits of the the key management personnel of the charity was £Nil (2023: £Nil).

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,164	14,997	16,161
Charitable activities			
Youth Club	1,771	214,285	216,056
Other trading activities	595	-	595
Other income	3,721	-	3,721
Total	<u>7,251</u>	<u>229,282</u>	<u>236,533</u>
EXPENDITURE ON			
Charitable activities			
Youth Club	<u>2,678</u>	<u>232,435</u>	<u>235,113</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>4,573</u> <u>(4,429)</u>	<u>(3,153)</u> <u>4,429</u>	<u>1,420</u> <u>-</u>
Net movement in funds	144	1,276	1,420
RECONCILIATION OF FUNDS			
Total funds brought forward	(7,046)	48,952	41,906
TOTAL FUNDS CARRIED FORWARD	<u><u>(6,902)</u></u>	<u><u>50,228</u></u>	<u><u>43,326</u></u>

11. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration constituted an independent examiners fee of £4,300 (2023: £4,800).

12. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 January 2024 and 31 December 2024	<u>27,574</u>	<u>49,803</u>	<u>35,170</u>	<u>112,547</u>
DEPRECIATION				
At 1 January 2024	4,412	35,137	24,042	63,591
Charge for year	<u>1,103</u>	<u>6,751</u>	<u>2,782</u>	<u>10,636</u>
At 31 December 2024	<u>5,515</u>	<u>41,888</u>	<u>26,824</u>	<u>74,227</u>
NET BOOK VALUE				
At 31 December 2024	<u><u>22,059</u></u>	<u><u>7,915</u></u>	<u><u>8,346</u></u>	<u><u>38,320</u></u>
At 31 December 2023	<u><u>23,162</u></u>	<u><u>14,666</u></u>	<u><u>11,128</u></u>	<u><u>48,956</u></u>

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

13. STOCKS		2024	2023
		£	£
Stocks		4,500	7,000
		<u> </u>	<u> </u>
14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Trade debtors		9,053	6,510
Other debtors		3,782	-
		<u> </u>	<u> </u>
		<u>12,835</u>	<u>6,510</u>
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Other loans (see note 17)		1,575	1,825
Social security and other taxes		-	3,620
Pension Creditor		-	1,424
Deferred income		-	41,356
Accrued expenses		5,300	10,800
Credit card		2,386	585
		<u> </u>	<u> </u>
		<u>9,261</u>	<u>59,610</u>
Deferred income		Year to	ear to
		31/12/24	31/12/2023
		£	£
Opening Balance		41,356	39,974
Movement in the period		(41,356)	1,382
		<u> </u>	<u> </u>
Deferred income carried forward		<u> </u>	<u>41,356</u>

Deferred income represents income received from contributing agencies where the contribution was restricted to a fixed time period project which extends beyond the current financial year. Income is deferred on the basis that the contribution was to the project as a whole, the time period of the project was fully disclosed to the contributing agencies and that time period is certain.

The deferred income carried forward is analysed as follows:

	Year to	Year to
	31/12/24	31/12/23
Big Lottery Community Fund	-	25,171
National Lottery Kind Hands Warm Heart	-	12,435
MTCBC	-	3,750
	<u> </u>	<u> </u>
	<u> </u>	<u>41,356</u>

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other loans (see note 17)	11,026	13,927
	<u>11,026</u>	<u>13,927</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
WCVA Resilience loan	1,575	1,825
	<u>1,575</u>	<u>1,825</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
WCVA Resilience loan	11,026	13,927

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Year to 31/12/2024 Total Funds	Year to 31/12/2023 Total Funds
	£	£	£	£
Fixed Assets	3,840	34,480	38,320	48,956
Net Current Assets	2,131	60,159	62,290	(5,630)
	<u>5,971</u>	<u>94,639</u>	<u>100,610</u>	<u>43,326</u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

19. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General Youth Club Fund	(15,047)	17,178	2,131
Designated Fixed Assets	8,143	(4,303)	3,840
	<u>(6,904)</u>	<u>12,875</u>	<u>5,971</u>
Restricted funds			
Restricted Fixed Assets Fund	40,813	(6,332)	34,481
National Lottery Community Fund - Connecting Com	-	27,798	27,798
Summer of Fun	1,925	-	1,925
Kind Hands Warm Heart (NLF)	-	12,435	12,435
Winter Youth Fund	3,108	(3,108)	-
MTCBC Food Poverty Grant Fund	1,384	(1,384)	-
Global Village Grant Fund	3,000	(3,000)	-
Ffos Y Fran Youth	-	7,300	7,300
EGIN	-	7,500	7,500
Brighter Days Disability Project (PHW)	-	3,200	3,200
	<u>50,230</u>	<u>44,409</u>	<u>94,639</u>
TOTAL FUNDS	<u><u>43,326</u></u>	<u><u>57,284</u></u>	<u><u>100,610</u></u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Youth Club Fund	23,909	(6,731)	17,178
Designated Fixed Assets	-	(4,303)	(4,303)
	<u>23,909</u>	<u>(11,034)</u>	<u>12,875</u>
Restricted funds			
Restricted Fixed Assets Fund	-	(6,332)	(6,332)
National Lottery Community Fund - Connecting Com	100,685	(72,887)	27,798
Fit & Fed	4,828	(4,828)	-
Summer of Fun	1,500	(1,500)	-
Kind Hands Warm Heart (NLF)	49,739	(37,304)	12,435
Disability Fit & Fed Fund	2,785	(2,785)	-
Ambassadors Project Fund	1,198	(1,198)	-
Just Breathe Fund	8,758	(8,758)	-
Winter Youth Fund	-	(3,108)	(3,108)
MTCBC Food Poverty Grant Fund	5,148	(6,532)	(1,384)
Global Village Grant Fund	-	(3,000)	(3,000)
Miscellaneous Small Grants Fund	500	(500)	-
Lettuce Talks	7,000	(7,000)	-
Warm Spaces (MTCBC)	8,500	(8,500)	-
Ffos Y Fran Youth	40,000	(32,700)	7,300
EGIN	11,232	(3,732)	7,500
Brighter Days Disability Project (PHW)	3,200	-	3,200
Holiday Open Access	2,610	(2,610)	-
Pantry - HUBBUB, Coop & MTCBC	10,500	(10,500)	-
Snug Spot (Multiply)	5,000	(5,000)	-
	<u>263,183</u>	<u>(218,774)</u>	<u>44,409</u>
TOTAL FUNDS	<u><u>287,092</u></u>	<u><u>(229,808)</u></u>	<u><u>57,284</u></u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General Youth Club Fund	(19,493)	8,875	(4,429)	(15,047)
Designated Fixed Assets	12,447	(4,304)	-	8,143
	<u>(7,046)</u>	<u>4,571</u>	<u>(4,429)</u>	<u>(6,904)</u>
Restricted funds				
Children in Need	-	1	(1)	-
Restricted Fixed Assets Fund	48,952	(8,139)	-	40,813
Mega Stars	-	(579)	579	-
Fit & Fed	-	2	(2)	-
Transport for Wales Outdoor Grant	-	(2,132)	2,132	-
Summer of Fun	-	1,925	-	1,925
Warm Hearts (National Grid)	-	(1,962)	1,962	-
Kind Hands Warm Heart (NLF)	-	960	(960)	-
Sew Grant Fund	-	(753)	753	-
Disability Fit & Fed Fund	-	(1)	1	-
Ambassadors Project Fund	-	33	(33)	-
Community Cohesion	-	8	(8)	-
Just Breathe Fund	-	(6)	6	-
Winter Youth Fund	-	3,108	-	3,108
MTCBC Food Poverty Grant Fund	-	1,384	-	1,384
Global Village Grant Fund	-	3,000	-	3,000
	<u>48,952</u>	<u>(3,151)</u>	<u>4,429</u>	<u>50,230</u>
TOTAL FUNDS	<u><u>41,906</u></u>	<u><u>1,420</u></u>	<u><u>-</u></u>	<u><u>43,326</u></u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Youth Club Fund	7,252	1,623	8,875
Designated Fixed Assets	(1)	(4,303)	(4,304)
	<u>7,251</u>	<u>(2,680)</u>	<u>4,571</u>
Restricted funds			
Children in Need	9,342	(9,341)	1
MTCBC - SLA	15,000	(15,000)	-
Restricted Fixed Assets Fund	(1)	(8,138)	(8,139)
Mega Stars	(1)	(578)	(579)
National Lottery Community Fund - Connecting Com	98,996	(98,996)	-
Fit & Fed	4,742	(4,740)	2
Transport for Wales Outdoor Grant	-	(2,132)	(2,132)
Summer of Fun	7,775	(5,850)	1,925
Warm Hearts (National Grid)	-	(1,962)	(1,962)
This is Me (MTCBC)	700	(700)	-
Kind Hands Warm Heart (NLF)	45,900	(44,940)	960
Sew Grant Fund	-	(753)	(753)
Child Poverty Strategy Grant Fund	4,724	(4,724)	-
Disability Fit & Fed Fund	2,132	(2,133)	(1)
Ambassadors Project Fund	3,591	(3,558)	33
Community Cost of Living Fund	5,000	(5,000)	-
Community Cohesion	1,905	(1,897)	8
Just Breathe Fund	8,999	(9,005)	(6)
Winter Youth Fund	7,500	(4,392)	3,108
MTCBC Food Poverty Grant Fund	5,000	(3,616)	1,384
Global Village Grant Fund	3,000	-	3,000
Miscellaneous Small Grants Fund	4,978	(4,978)	-
	<u>229,282</u>	<u>(232,433)</u>	<u>(3,151)</u>
TOTAL FUNDS	<u><u>236,533</u></u>	<u><u>(235,113)</u></u>	<u><u>1,420</u></u>

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(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General Youth Club Fund	(19,493)	26,053	(4,429)	2,131
Designated Fixed Assets	12,447	(8,607)	-	3,840
	<u>(7,046)</u>	<u>17,446</u>	<u>(4,429)</u>	<u>5,971</u>
Restricted funds				
Children in Need	-	1	(1)	-
Restricted Fixed Assets Fund	48,952	(14,471)	-	34,481
Mega Stars	-	(579)	579	-
National Lottery Community Fund - Connecting Com	-	27,798	-	27,798
Fit & Fed	-	2	(2)	-
Transport for Wales Outdoor Grant	-	(2,132)	2,132	-
Summer of Fun	-	1,925	-	1,925
Warm Hearts (National Grid)	-	(1,962)	1,962	-
Kind Hands Warm Heart (NLF)	-	13,395	(960)	12,435
Sew Grant Fund	-	(753)	753	-
Disability Fit & Fed Fund	-	(1)	1	-
Ambassadors Project Fund	-	33	(33)	-
Community Cohesion	-	8	(8)	-
Just Breathe Fund	-	(6)	6	-
Ffos Y Fran Youth	-	7,300	-	7,300
EGIN	-	7,500	-	7,500
Brighter Days Disability Project (PHW)	-	3,200	-	3,200
	<u>48,952</u>	<u>41,258</u>	<u>4,429</u>	<u>94,639</u>
TOTAL FUNDS	<u><u>41,906</u></u>	<u><u>58,704</u></u>	<u><u>-</u></u>	<u><u>100,610</u></u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Youth Club Fund	31,161	(5,108)	26,053
Designated Fixed Assets	(1)	(8,606)	(8,607)
	31,160	(13,714)	17,446
Restricted funds			
Children in Need	9,342	(9,341)	1
MTCBC - SLA	15,000	(15,000)	-
Restricted Fixed Assets Fund	(1)	(14,470)	(14,471)
Mega Stars	(1)	(578)	(579)
National Lottery Community Fund - Connecting Com	199,681	(171,883)	27,798
Fit & Fed	9,570	(9,568)	2
Transport for Wales Outdoor Grant	-	(2,132)	(2,132)
Summer of Fun	9,275	(7,350)	1,925
Warm Hearts (National Grid)	-	(1,962)	(1,962)
This is Me (MTCBC)	700	(700)	-
Kind Hands Warm Heart (NLF)	95,639	(82,244)	13,395
Sew Grant Fund	-	(753)	(753)
Child Poverty Strategy Grant Fund	4,724	(4,724)	-
Disability Fit & Fed Fund	4,917	(4,918)	(1)
Ambassadors Project Fund	4,789	(4,756)	33
Community Cost of Living Fund	5,000	(5,000)	-
Community Cohesion	1,905	(1,897)	8
Just Breathe Fund	17,757	(17,763)	(6)
Winter Youth Fund	7,500	(7,500)	-
MTCBC Food Poverty Grant Fund	10,148	(10,148)	-
Global Village Grant Fund	3,000	(3,000)	-
Miscellaneous Small Grants Fund	5,478	(5,478)	-
Lettuce Talks	7,000	(7,000)	-
Warm Spaces (MTCBC)	8,500	(8,500)	-
Ffos Y Fran Youth	40,000	(32,700)	7,300
EGIN	11,232	(3,732)	7,500
Brighter Days Disability Project (PHW)	3,200	-	3,200
Holiday Open Access	2,610	(2,610)	-
Pantry - HUBBUB, Coop & MTCBC	10,500	(10,500)	-
Snug Spot (Multiply)	5,000	(5,000)	-
	492,465	(451,207)	41,258
TOTAL FUNDS	523,625	(464,921)	58,704

Activities undertaken with each major fund

The restricted funds of the charity have been applied during the year or are held for future expenditure in the following areas:

MTCBC - SLA

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

19. MOVEMENT IN FUNDS - continued

One year's youth provision staffing, running and activity costs to mitigate the impact of income and social disadvantage, and increase wellbeing, participation and active citizenship among young people aged 8 to 25 years.

Margaret Davies Charitable Fund

This funding supported our children in need and young people programme providing resources for sustainable play.

Restricted Fixed Assets

Restricted Fixed Asset fund represents the amounts set aside to write down the remaining net book value of fixed assets held against restricted funds.

BBC Children in Need 2021

Three year funding (May 2021 - June 2024) for staffing, activities and contribution to running costs grant funding for toddlers aged under 5 years to encourage and support social and learning skills development in children under 5 through a range of activities.

National Lottery Community Fund (Connecting.com)

This is to fund a project employing staff and working with the community to prevent isolation and loneliness.

NHS - Prevention Fund

This was a Fund to provide preventatives to the lost and vulnerable.

Warm Hearts (National Grid)

This was funding to provide warm home items to the vulnerable.

Winter Youth

This is to fund twice-weekly food and fun sessions, wellbeing walks, and sustainability-focused activities which will support youth wellbeing during the winter months through engagement, nourishment, and environmental awareness.

MTCBC Food Poverty (Food Pantry)

This is to fund an accessible food pantry serving residents of the Town Ward, with the aim to reduce food insecurity and support low-income families with essential supplies.

Global Village

To fund a cultural celebration day delivered in partnership with local organisations, to promote diversity, inclusion, and intercultural understanding within the community.

Just Breathe

This is a Carer Grant Support, to provide short breaks, social activities, trips, and events for unpaid carers, with the aim to improve the mental health and wellbeing of those in caregiving roles.

Community Cohesion - "Your Way Day"

This is to fund a collaborative community event connecting residents with local services and organisations, with the aim of improving access to support, enhance partnership working, and strengthen community resilience.

Ambassadors Fund

This is to fund a youth project, focusing on volunteering, peer support, and sessional engagement, to encourage positive behaviour, build leadership skills, and empower young people to become community role models.

Disability Fit & Fed

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

19. MOVEMENT IN FUNDS - continued

This is funding weekly physical activity and food provision for children and young people with disabilities during school holidays, to ensure inclusion, healthy living, and holiday support for families with additional needs.

Lettuce Talks

This creatively named project may combine elements of gardening, food education, and community wellbeing. It likely encourages healthy living and sustainability through hands-on activities and open conversations about nutrition and lifestyle choices.

Warm Spaces (MTCBC)

As part of a local council initiative, this grant supports the creation of heated, welcoming spaces during colder months. These spaces offer refuge for individuals facing energy insecurity or social isolation, providing comfort and connection within the community.

Ffos Y Fran Youth

Funded by the Ffos Y Fran Community Fund, this project supports youth engagement through activities such as sports, arts, and leadership development. It aims to empower young people by offering constructive outlets and opportunities for growth.

EGIN

This Welsh initiative supports grassroots climate action by helping communities adopt sustainable practices. The grant may fund environmental education, local green projects, and efforts to raise awareness about climate change and ecological responsibility.

Brighter Days Disability Project (PHW)

Funded by Public Health Wales, this project seeks to enhance the wellbeing of disabled individuals. It likely includes inclusive activities, access to support services, and health promotion efforts tailored to the needs of the disability community.

Holiday Open Access

This grant supports open-access holiday programs for children and young people, running from July 2024 to February 2025. It provides free or low-cost activities during school breaks, ensuring that all children have access to enriching experiences regardless of financial background.

Pantry - HUBBUB, Coop & MTCBC

A collaborative effort between Hubbub and Merthyr Tydfil County Borough Council, this food initiative focuses on sustainable distribution and waste reduction. It supports community access to nutritious food while promoting environmentally responsible practices.

Snug Spot (Multiply)

Part of the Multiply program, this project creates warm and inviting spaces where adults can improve their numeracy skills. The relaxed setting encourages learning without pressure, helping participants build confidence in everyday math.

Other Restricted Grants

The outcomes of other restricted grants are noted in the Trustee Report from page 2.

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

21. ULTIMATE CONTROLLING PARTY

The Charity is controlled by its Trustees.

22. GIFTS IN KIND

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them.

The number of hours contributed by volunteers in the year was approximately 6,000 (2023: 6,000).

23. GOING CONCERN

The financial statements have been prepared on a going concern basis. Activities of the charity post 31st December 2024 are subject to additional funding being obtained, but the Trustees are confident this will be received.

The trustees therefore believe that the organisation's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the organisation's needs and that no material uncertainty exists.

24. ANALYSIS OF DESIGNATED FUNDS

Designated funds represents the amounts set aside to write down the remaining net book value of fixed assets held against unrestricted funds.

	2024	2023
	£	£
Unamortised fixed assets	3,840	8,143
Designated funds	<u>3,840</u>	<u>8,143</u>

TWYN COMMUNITY HUB

England & Wales - Charity number 1159502

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

Baker Knogle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

TWYN COMMUNITY HUB
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FOR THE YEAR ENDED 31 DECEMBER 2023

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TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity was registered as a Charitable Incorporated Organisation on the 5th December 2014.

The Charity changed its name to Twyn Community Hub on the 22nd January 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To act as a resource for young people up to the age of 25 living in Merthyr Tydfil and the surrounding area by providing advice and assistance and organising programmes of physical, educational, and other activities as a means of:

(a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;

(b) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons."

Public benefit

We have complied with the duty in section 17 of the 2011 Charities Act to have due regard to guidance published by the Commission in respect of our duty to provide public benefit.

Our charity purpose is to act as a resource for young people up to the age of 25 living in Merthyr Tydfil and the surrounding area by providing advice and assistance and organising programmes of physical, educational and other activities.

TWYN COMMUNITY HUB
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Overview

2023 has been a transformative year for Twynyrodyn Community Hub. Rooted in the principles of Asset-Based Community Development (ABCD), our work has increasingly focused on uncovering, mobilising, and celebrating the strengths within our community. Rather than focusing on deficits, we have intentionally nurtured the potential of individuals, the richness of relationships, and the wealth of local knowledge and skills that exist in our neighbourhood.

Our work this year has been underpinned by three key priorities:

1. Fostering wellbeing and resilience across all age groups
 2. Creating sustainable, inclusive community spaces and programmes
 3. Building social capital through meaningful relationships and community-led action
- Expanding our Impact Through Funding and Partnership

Thanks to generous support from key funders such as the National Lottery Community Fund Wales, we have been able to embed these priorities in our work, translating funding into tangible and lasting benefits for the people of Twynyrodyn.

This has enabled us to:

- " Develop strong, reciprocal relationships with residents, organisations, and stakeholders
- " Improve our physical infrastructure, making the Hub more welcoming and accessible
- " Provide tailored wellbeing and support services, reducing isolation and improving quality of life
- " Strengthen intergenerational connections and foster a deeper sense of belonging

Asset-Based Community Development in Action

Our approach this year has embraced the ABCD philosophy by focusing on:

- " Recognising individual gifts and skills - every member of the community has something to contribute
- " Encouraging local leadership - empowering residents to co-design and deliver solutions
- " Creating opportunities for mutual support - building stronger, more connected neighbourhoods
- " Celebrating our successes - highlighting what's strong, not what's wrong

This approach has shifted our role from a provider of services to a facilitator of community-led change.

Key Achievements

1. Food Pantry and Community Support

Our Community Food Pantry has become more than a place for essential supplies - it's a hub of connection, dignity, and mutual aid. By promoting choice, reducing stigma, and encouraging volunteering, we have:

- " Supported over 150 households with weekly access to food and essentials
- " Enabled residents to support one another through shared cooking, budgeting tips, and storytelling
- " Reduced food waste and encouraged more sustainable practices
- " Used the Pantry as a gateway to wider support, including financial advice, mental health services, and peer networks.

This initiative reflects our belief that food is community, and that resilience is built one conversation at a time.

2. Youth Wellbeing and Development (MTCBC Project)

Our youth programmes have gone from strength to strength this year, providing safe, engaging, and empowering spaces for young people. Funded in part by Merthyr Tydfil County Borough Council, we have:

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FOR THE YEAR ENDED 31 DECEMBER 2023

- " Delivered weekly sessions focused on mental health, self-esteem, and emotional literacy
- " Facilitated opportunities for creative expression, leadership, and decision-making
- " Built strong relationships with families, schools, and services to ensure wraparound support
- " Created a safe space where young people feel heard, valued, and trusted

Outcomes include:

- " Increased confidence and self-belief
- " Development of critical life skills including communication, collaboration, and emotional regulation
- " Reconnection with education and improved school attendance
- " Reduction in antisocial behaviour and improved peer relationships
- " Greater aspirations for the future and engagement with training, volunteering, and employment opportunities

3. Events that Build Community and Belonging

We believe that shared experiences are central to social cohesion. This year, we delivered a diverse calendar of inclusive, intergenerational events that brought people together and celebrated local culture, identity, and spirit. These included:

- " Seasonal events like our Christmas Market, Breakfast with the Elves, Halloween Maze, and VE Day Tea
- " Cultural workshops and celebrations that highlighted the diversity of our community
- " Volunteering opportunities that empowered residents to take ownership and lead
- " Shared meals and story-sharing spaces, building trust, healing division, and strengthening connections

These events are designed to celebrate assets, build trust, and increase participation from across the community.

4. Digital Inclusion and Infrastructure

Our Digital Community Project has continued to bridge the digital divide:

- " Refurbished donated laptops and tablets for a new community device lending library
- " Delivered basic IT training, helping residents access services, education, and employment
- " Supported digital confidence and independence for older residents and those with additional needs

With the help of Merthyr Valleys Homes, we also completed critical capital works including:

- " Driveway resurfacing to enable safer access for our community minibus
- " The development of a dedicated community car park, addressing safety and accessibility issues
- " Investment in improving the physical environment of the Hub, making it more inclusive and fit-for-purpose

Community Benefit and Lasting Change

Our work has led to a wide range of long-term positive outcomes, including:

- " Reduced social isolation, especially for elderly and vulnerable residents
- " Increased community participation, with over 70 new volunteers joining us this year
- " Greater inter-agency collaboration, reducing duplication and improving outcomes
- " Strengthened neighbourhood identity, with residents expressing renewed pride in their area
- " Improved life chances, particularly among young people and families

Partnerships and Collaboration

Collaboration remains central to our ethos. In 2023, we have worked with a wide network of partners, including:

- " Local schools (Greenfields School, Twynyrodyn Primary)
- " Gellideg Foundation Group
- " VAMT, Dowlais Engine House, Workers Educational Association

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" Bridges into Work, Merthyr Job Centre, Drug Aid, Glynmil Travellers Site
" Cwm Taf Morgannwg Partnership Board and Merthyr Steering Groups

These partnerships have extended our reach, improved our impact, and ensured that the voices of our community are heard across the borough and beyond.

Monitoring, Evaluation and Forward Focus

Our programmes are evaluated through:

" Regular community consultations and surveys
" Feedback at events and during service delivery
" Trustee-led reviews of impact data and case studies
" Ongoing reflective practice with staff and volunteers

These mechanisms help ensure we remain responsive, relevant, and rooted in the real needs and aspirations of our community.

Looking Forward

As we look ahead to 2024, we are committed to:

" Embedding ABCD further in our planning, delivery, and leadership development
" Continuing to grow our volunteer base through skill-sharing and community mentoring
" Expanding our youth provision and increasing targeted support for marginalised groups
" Deepening our impact on sustainability, access, and mental health

We are proud of the journey so far and confident in our direction. Our community is not defined by its challenges, but by its strengths - and we remain committed to walking alongside them every step of the way.

On behalf of the Trustees, we extend heartfelt thanks to our volunteers, partners, and residents. Your resilience, kindness, and determination continue to inspire everything we do.

FINANCIAL REVIEW

Grants and Fundraising

Twyn Community Hub has been lucky enough to receive some grant funding from generous organisations, these can be seen in note 4 in the accounts.

Reserves policy

Twyn Community hub are keenly aware of the need to secure our viability beyond the immediate future. In order to be able to provide reliable services over the longer term. Twyn community hub must be able to absorb setbacks and take advantage of change and opportunity. We provide for this by putting aside, when we afford it, some of our current income as a reserve against future uncertainties.

A minimum level of reserves required for 1 quarter = £15,000. Twyn Community Hub accepts that where possible it will need absorb setbacks and take advantage of change and opportunity. Twyn Community provide for this by putting aside, when we afford it, some of our current income as a reserve against future uncertainties.

The charity currently holds free reserves of £Nil (2022: £Nil). The target reserves level, as stated above, is £15,000 being required spend for one financial quarter. The charity will make every effort in the coming years to increase free reserve to this level.

Twyn community hub will continue to fundraise, welcome donations and use our premises for rental to retain and build reserves. Since our hire charges are significantly cheaper than other local halls, there is unlikely to be a problem increasing our rates if we need too.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

New Trustees must be interviewed by the current Board of Trustees, and if appointed are informed of their legal obligations under charity law, the decision making process and the business plan and recent financial performance of the charity. The charity aims to recruit people who can offer a range of skills for example personnel, training, finance etc.

Organisational structure

The charity currently has 5 trustees. The maximum number of charity trustees is 12. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159502

Principal address

TAG Community Centre
Glasier Road
Twynyrodyn
Merthyr Tydfil
CF47 0TD

Trustees

C J Palmer
K Smart
D McInnes
S Hier
R Davies

Independent Examiner

Richard I Knoyle ACA FCCA
Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

Bankers

HSBC Bank Plc
127-128 High Street
Merthyr Tydfil
CF47 8DN

Charity day to day management

C.J.Palmer

Approved by order of the board of trustees on 17 June 2025 and signed on its behalf by:

C J Palmer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

Independent examiner's report to the trustees of Twyn Community HUB (Previously known as Twyn Action Group Youth Club)

I report to the charity trustees on my examination of the accounts of Twyn Community HUB (Previously known as Twyn Action Group Youth Club) (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the 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 Act.

Independent examiner's 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 Trust 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.

Richard I Knoyle ACA FCCA
The Institute of Chartered Accountants in England and Wales

Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

17 June 2025

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,164	14,997	16,161	47,526
Charitable activities					
Youth Club	4	1,771	214,285	216,056	243,421
Other trading activities	3	595	-	595	7,210
Other income		3,721	-	3,721	2,551
Total		<u>7,251</u>	<u>229,282</u>	<u>236,533</u>	<u>300,708</u>
 EXPENDITURE ON					
Charitable activities					
Youth Club	5	<u>2,678</u>	<u>232,435</u>	<u>235,113</u>	<u>367,473</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	19	<u>4,573</u> <u>(4,429)</u>	<u>(3,153)</u> <u>4,429</u>	<u>1,420</u> <u>-</u>	<u>(66,765)</u> <u>-</u>
Net movement in funds		144	1,276	1,420	(66,765)
 RECONCILIATION OF FUNDS					
Total funds brought forward		(7,046)	48,952	41,906	108,671
 TOTAL FUNDS CARRIED FORWARD		<u><u>(6,902)</u></u>	<u><u>50,228</u></u>	<u><u>43,326</u></u>	<u><u>41,906</u></u>

The notes form part of these financial statements

TWYN COMMUNITY HUB
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BALANCE SHEET
31 DECEMBER 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	12	48,956	61,397
CURRENT ASSETS			
Stocks	13	7,000	6,500
Debtors	14	6,510	5,769
Cash at bank and in hand		54,397	40,001
		<hr/>	<hr/>
		67,907	52,270
CREDITORS			
Amounts falling due within one year	15	(59,610)	(56,009)
		<hr/>	<hr/>
NET CURRENT ASSETS		8,297	(3,739)
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		57,253	57,658
CREDITORS			
Amounts falling due after more than one year	16	(13,927)	(15,752)
		<hr/>	<hr/>
NET ASSETS		43,326	41,906
		<hr/>	<hr/>
FUNDS	19		
Unrestricted funds		(6,904)	(7,046)
Restricted funds		50,230	48,952
		<hr/>	<hr/>
TOTAL FUNDS		43,326	41,906
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 June 2025 and were signed on its behalf by:

C J Palmer - Trustee

The notes form part of these financial statements

TWYN COMMUNITY HUB
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CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	14,396	4,062
Net cash provided by operating activities		<u>14,396</u>	<u>4,062</u>
 		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		14,396	4,062
Cash and cash equivalents at the beginning of the reporting period		<u>40,001</u>	<u>35,939</u>
Cash and cash equivalents at the end of the reporting period		<u><u>54,397</u></u>	<u><u>40,001</u></u>

The notes form part of these financial statements

TWYN COMMUNITY HUB
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NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	1,420	(66,765)
Adjustments for:		
Depreciation charges	12,441	14,852
Increase in stocks	(500)	-
(Increase)/decrease in debtors	(741)	16,497
Increase in creditors	1,776	39,478
	<u>14,396</u>	<u>4,062</u>
Net cash provided by operations	<u><u>14,396</u></u>	<u><u>4,062</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/23	Cash flow	At 31/12/23
	£	£	£
Net cash			
Cash at bank and in hand	40,001	14,396	54,397
	<u>40,001</u>	<u>14,396</u>	<u>54,397</u>
Debt			
Debts falling due within 1 year	-	(1,825)	(1,825)
Debts falling due after 1 year	(15,752)	1,825	(13,927)
	<u>(15,752)</u>	<u>-</u>	<u>(15,752)</u>
Total	<u><u>24,249</u></u>	<u><u>14,396</u></u>	<u><u>38,645</u></u>

The notes form part of these financial statements

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Legal form

The charity is a charitable incorporated organisation, registered in England and Wales.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied:

Voluntary income received by way of grants, gifts or donation is included in full on receipt unless it is subject to a condition when it is treated as deferred income.

Deferred income. Income or grants received in advance are held as deferred income and carried forward to future accounting periods to be released when the defined purpose of the work or project have been completed, approved or certified.

Gifts in kind are included in the income and expenditure account where they are applied in carrying out charitable activities, where the company would otherwise have to purchase the donated facility and the benefit is both quantifiable and material. The quantifiable benefit is shown as both incoming and expended resources within the appropriate funds. Where the gift is an asset it is treated as income and taken to stock or fixed assets as appropriate. The value of services provided by volunteers is not quantified.

Investment income is included when receivable.

Other income. This is contributions from restricted funds towards core costs of the organisation. An unrestricted designated fund is to be used to hold all such contributions prior to them being expended.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are included in the balance sheet at historic cost less accumulated depreciation. Grant receipts which fund fixed asset acquisitions are taken to restricted funds and the appropriate depreciation charge is made against those funds over the expected useful life of the asset.

Improvements to property - 4% on cost
Plant & machinery - 25% reducing balance
Motor vehicles - 25% reducing balance

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

Pension costs are contributions made by the charitable company to both employees own personal pension schemes together with contributions made to the employees government work place pension scheme.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Going concern

The trustees believe that the organisation's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the organisation's needs and that no material uncertainty exists. See Note 23 for further information.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	1,161	32,526
Service Level Agreement	15,000	15,000
	<hr/>	<hr/>
	16,161	47,526
	<hr/> <hr/>	<hr/> <hr/>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	595	5,499
Trip income	-	1,711
	<hr/>	<hr/>
	595	7,210
	<hr/> <hr/>	<hr/> <hr/>

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

4. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Grants	Youth Club	214,285	191,585
Rental income	Youth Club	1,771	-
Sundry club income	Youth Club	-	28,030
Meal on Wheels	Youth Club	-	23,806
		<u>216,056</u>	<u>243,421</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Biffa	950	-
Children In Need	9,342	9,343
Merthyr Valleys Homes	2,132	1,171
VAMT	1,428	670
Community Foundation in Wales	5,000	-
Merthyr Tydfil County Borough Council	15,980	11,486
ASDA Foundation	-	500
Council for Wales of Voluntary Youth Services	-	8,898
National Lottery Community Fund	144,896	108,717
Cwm Taf Morgannwg UHB	-	13,705
NHS Public Health Prevention Fund	-	20,338
Merthyr Tydfil Housing Associaton	4,742	2,757
Transport For Wales	-	3,000
The National Grid	-	10,000
Marks & Spencer	-	1,000
Wales Millenium Centre	2,000	-
Merthyr Tydfil Global Village	3,000	-
Council for Wales Voluntary Youth Services	7,500	-
Interlink (Just Breathe)	9,000	-
MTCBC (Ambassadors Project)	3,591	-
Welsh Government	4,724	-
	<u>214,285</u>	<u>191,585</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Youth Club	<u>221,158</u>	<u>13,955</u>	<u>235,113</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	110,442	138,545
Other costs	110,716	213,016
	221,158	351,561

7. SUPPORT COSTS

	Finance	Information technology	Governance costs	Totals
	£	£	£	£
Youth Club	4,083	3,747	6,125	13,955
	4,083	3,747	6,125	13,955

Governance:

Accountancy & independent examination fee	£ 4,800
Professional Fees	1,325
	6,125

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

The trustees did not receive any emoluments; out of pocket expenses were reimbursed which were not in excess of £Nil (2022: £Nil).

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	108,394	136,365
Other pension costs	2,048	2,180
	110,442	138,545

The average monthly number of employees during the year was as follows:

	2023	2022
Average number of employees	7	11
	7	11

No employees received emoluments in excess of £60,000.

There are no high paid staff.

Included in the above is employers national insurance contributions amounting to £2,728.

The key management of the charity comprises the Directors/Trustees. The total benefits of the the key management personnel of the charity was £Nil (2022: £Nil).

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	32,500	15,026	47,526
Charitable activities			
Youth Club	51,835	191,586	243,421
Other trading activities	5,711	1,499	7,210
Other income	2,291	260	2,551
Total	<u>92,337</u>	<u>208,371</u>	<u>300,708</u>
EXPENDITURE ON			
Charitable activities			
Youth Club	78,984	288,489	367,473
NET INCOME/(EXPENDITURE)			
Transfers between funds	13,353	(80,118)	(66,765)
	<u>(56,222)</u>	<u>56,222</u>	<u>-</u>
Net movement in funds	(42,869)	(23,896)	(66,765)
RECONCILIATION OF FUNDS			
Total funds brought forward	35,820	72,851	108,671
TOTAL FUNDS CARRIED FORWARD	<u>(7,049)</u>	<u>48,955</u>	<u>41,906</u>

11. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration constituted an independent examiners fee of £4,800 (2022: £4,080).

12. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 January 2023 and 31 December 2023	<u>27,574</u>	<u>49,803</u>	<u>35,170</u>	<u>112,547</u>
DEPRECIATION				
At 1 January 2023	3,309	27,508	20,333	51,150
Charge for year	<u>1,103</u>	<u>7,629</u>	<u>3,709</u>	<u>12,441</u>
At 31 December 2023	<u>4,412</u>	<u>35,137</u>	<u>24,042</u>	<u>63,591</u>
NET BOOK VALUE				
At 31 December 2023	<u>23,162</u>	<u>14,666</u>	<u>11,128</u>	<u>48,956</u>
At 31 December 2022	<u>24,265</u>	<u>22,295</u>	<u>14,837</u>	<u>61,397</u>

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

13.	STOCKS		
		2023	2022
		£	£
	Stocks	7,000	6,500
		<u> </u>	<u> </u>
14.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2023	2022
		£	£
	Trade debtors	6,510	5,769
		<u> </u>	<u> </u>
15.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2023	2022
		£	£
	Other loans (see note 17)	1,825	-
	Trade creditors	-	3,000
	Social security and other taxes	3,620	3,747
	Pension Creditor	1,424	412
	Deferred income	41,356	39,974
	Accrued expenses	10,800	7,980
	Credit card	585	896
		<u> </u>	<u> </u>
		59,610	56,009
		<u> </u>	<u> </u>
		Year to	ear to
	Deferred income	31/12/23	31/12/2022
		£	£
	Opening Balance	39,974	-
	Movement in the period	1,382	39,974
		<u> </u>	<u> </u>
	Deferred income carried forward	41,356	39,974
		<u> </u>	<u> </u>

Deferred income represents income received from contributing agencies where the contribution was restricted to a fixed time period project which extends beyond the current financial year. Income is deferred on the basis that the contribution was to the project as a whole, the time period of the project was fully disclosed to the contributing agencies and that time period is certain.

The deferred income carried forward is analysed as follows:

	Year to	Year to
	31/12/23	31/12/22
Big Lottery Community Fund	25,171	24,749
National Lottery Kind Hands Warm Heart	12,435	11,475
MTCBC	3,750	3,750
	<u> </u>	<u> </u>
	41,356	24,749
	<u> </u>	<u> </u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Other loans (see note 17)	13,927	15,752
	<u>13,927</u>	<u>15,752</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
WCVA Resilience loan	1,825	-
	<u>1,825</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
WCVA Resilience loan	13,927	15,752

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Year to 31/12/2023 Total Funds	Year to 31/12/2022 Total Funds
	£	£	£	£
Fixed Assets	8,143	40,813	48,956	61,399
Net Current Assets	(15,047)	9,417	(5,630)	(19,493)
	<u>(6,904)</u>	<u>50,230</u>	<u>43,326</u>	<u>141,906</u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

19. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General Youth Club Fund	(19,493)	8,875	(4,429)	(15,047)
Designated Fixed Assets	12,447	(4,304)	-	8,143
	<u>(7,046)</u>	<u>4,571</u>	<u>(4,429)</u>	<u>(6,904)</u>
Restricted funds				
Children in Need	-	1	(1)	-
Restricted Fixed Assets Fund	48,952	(8,139)	-	40,813
Mega Stars	-	(579)	579	-
Fit & Fed	-	2	(2)	-
Transport for Wales Outdoor Grant	-	(2,132)	2,132	-
Summer of Fun	-	1,925	-	1,925
Warm Hearts (National Grid)	-	(1,962)	1,962	-
Kind Hands Warm Heart (NLF)	-	960	(960)	-
Sew Grant Fund	-	(753)	753	-
Disability Fit & Fed Fund	-	(1)	1	-
Ambassadors Project Fund	-	33	(33)	-
Community Cohesion	-	8	(8)	-
Just Breathe Fund	-	(6)	6	-
Winter Youth Fund	-	3,108	-	3,108
MTCBC Food Poverty Grant Fund	-	1,384	-	1,384
Global Village Grant Fund	-	3,000	-	3,000
	<u>48,952</u>	<u>(3,151)</u>	<u>4,429</u>	<u>50,230</u>
TOTAL FUNDS	<u>41,906</u>	<u>1,420</u>	<u>-</u>	<u>43,326</u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Youth Club Fund	7,252	1,623	8,875
Designated Fixed Assets	(1)	(4,303)	(4,304)
	<u>7,251</u>	<u>(2,680)</u>	<u>4,571</u>
Restricted funds			
Children in Need	9,342	(9,341)	1
MTCBC - SLA	15,000	(15,000)	-
Restricted Fixed Assets Fund	(1)	(8,138)	(8,139)
Mega Stars	(1)	(578)	(579)
National Lottery Community Fund - Connecting Com	98,996	(98,996)	-
Fit & Fed	4,742	(4,740)	2
Transport for Wales Outdoor Grant	-	(2,132)	(2,132)
Summer of Fun	7,775	(5,850)	1,925
Warm Hearts (National Grid)	-	(1,962)	(1,962)
This is Me (MTCBC)	700	(700)	-
Kind Hands Warm Heart (NLF)	45,900	(44,940)	960
Sew Grant Fund	-	(753)	(753)
Child Poverty Strategy Grant Fund	4,724	(4,724)	-
Disability Fit & Fed Fund	2,132	(2,133)	(1)
Ambassadors Project Fund	3,591	(3,558)	33
Community Cost of Living Fund	5,000	(5,000)	-
Community Cohesion	1,905	(1,897)	8
Just Breathe Fund	8,999	(9,005)	(6)
Winter Youth Fund	7,500	(4,392)	3,108
MTCBC Food Poverty Grant Fund	5,000	(3,616)	1,384
Global Village Grant Fund	3,000	-	3,000
Miscellaneous Small Grants Fund	4,978	(4,978)	-
	<u>229,282</u>	<u>(232,433)</u>	<u>(3,151)</u>
TOTAL FUNDS	<u><u>236,533</u></u>	<u><u>(235,113)</u></u>	<u><u>1,420</u></u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General Youth Club Fund	19,070	26,674	(65,237)	(19,493)
Community HUB Building Fund	-	(9,015)	9,015	-
Designated Fixed Assets	16,750	(4,303)	-	12,447
	<u>35,820</u>	<u>13,356</u>	<u>(56,222)</u>	<u>(7,046)</u>
Restricted funds				
MTCBC - SLA	-	(10,924)	10,924	-
Margaret Davies Charitable Fund	250	(250)	-	-
Peoples Health Trust 8515 - Community Project	1,550	(1,550)	-	-
Lottery Covid 19 Top Up Grant	1,558	(1,558)	-	-
Restricted Fixed Assets Fund	59,499	(10,547)	-	48,952
All Wales Play	-	(1,137)	1,137	-
Transport for Wales	1,140	(1,140)	-	-
Children In Need 2021	1,340	(7,382)	6,042	-
Wellbeing for Staff Fund	1,286	(1,286)	-	-
Loneliness and Isolation Grant	2,228	(4,456)	2,228	-
Groundworks	1,000	(2,000)	1,000	-
Childcare Incentive Grant	1,000	(2,000)	1,000	-
Mega Stars	2,000	(4,000)	2,000	-
National Lottery Community Fund - Connecting Com	-	(31,954)	31,954	-
Neighbourhood Knowledge	-	429	(429)	-
Fit & Fed	-	118	(118)	-
Summer of Fun	-	(2,909)	2,909	-
CWVYS Summer Fun	-	4,418	(4,418)	-
Medium night 2022	-	14	(14)	-
Halloween 2022	-	(3)	3	-
My Blurred World - NLF	-	229	(229)	-
Warm Hearts (National Grid)	-	(1,495)	1,495	-
This is Me (MTCBC)	-	(738)	738	-
	<u>72,851</u>	<u>(80,121)</u>	<u>56,222</u>	<u>48,952</u>
TOTAL FUNDS	<u>108,671</u>	<u>(66,765)</u>	<u>-</u>	<u>41,906</u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Youth Club Fund	92,338	(65,664)	26,674
Community HUB Building Fund	-	(9,015)	(9,015)
Designated Fixed Assets	-	(4,303)	(4,303)
	<hr/>	<hr/>	<hr/>
	92,338	(78,982)	13,356
Restricted funds			
MTCBC - SLA	15,000	(25,924)	(10,924)
Margaret Davies Charitable Fund	-	(250)	(250)
Peoples Health Trust 8515 - Community Project	-	(1,550)	(1,550)
Lottery Covid 19 Top Up Grant	-	(1,558)	(1,558)
Restricted Fixed Assets Fund	1	(10,548)	(10,547)
All Wales Play	6,878	(8,015)	(1,137)
Transport for Wales	260	(1,400)	(1,140)
Children In Need 2021	9,343	(16,725)	(7,382)
Wellbeing for Staff Fund	-	(1,286)	(1,286)
Loneliness and Isolation Grant	1	(4,457)	(4,456)
Groundworks	-	(2,000)	(2,000)
Childcare Incentive Grant	-	(2,000)	(2,000)
Mega Stars	-	(4,000)	(4,000)
National Lottery Community Fund - Connecting Com	98,861	(130,815)	(31,954)
Neighbourhood Knowledge	13,706	(13,277)	429
NHS - Prevention funding	20,338	(20,338)	-
Fit & Fed	2,757	(2,639)	118
Transport for Wales Outdoor Grant	3,000	(3,000)	-
Summer of Fun	3,909	(6,818)	(2,909)
CWVYS Summer Fun	8,899	(4,481)	4,418
Medium night 2022	300	(286)	14
Halloween 2022	422	(425)	(3)
My Blurred World - NLF	9,857	(9,628)	229
Warm Hearts (National Grid)	10,000	(11,495)	(1,495)
This is Me (MTCBC)	700	(1,438)	(738)
Youth Led Christmas Cheer (VAMT)	670	(670)	-
Marks & Spencer (Neighbourly)	1,000	(1,000)	-
Christmas Events	1,297	(1,297)	-
Merthyr Valleys Homes (Sewing Bee) Grant	1,171	(1,171)	-
	<hr/>	<hr/>	<hr/>
	208,370	(288,491)	(80,121)
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	300,708	(367,473)	(66,765)

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General Youth Club Fund	19,070	35,549	(69,666)	(15,047)
Community HUB Building Fund	-	(9,015)	9,015	-
Designated Fixed Assets	16,750	(8,607)	-	8,143
	<u>35,820</u>	<u>17,927</u>	<u>(60,651)</u>	<u>(6,904)</u>
Restricted funds				
Children in Need	-	1	(1)	-
MTCBC - SLA	-	(10,924)	10,924	-
Margaret Davies Charitable Fund	250	(250)	-	-
Peoples Health Trust 8515 - Community Project	1,550	(1,550)	-	-
Lottery Covid 19 Top Up Grant	1,558	(1,558)	-	-
Restricted Fixed Assets Fund	59,499	(18,686)	-	40,813
All Wales Play	-	(1,137)	1,137	-
Transport for Wales	1,140	(1,140)	-	-
Children In Need 2021	1,340	(7,382)	6,042	-
Wellbeing for Staff Fund	1,286	(1,286)	-	-
Loneliness and Isolation Grant	2,228	(4,456)	2,228	-
Groundworks	1,000	(2,000)	1,000	-
Childcare Incentive Grant	1,000	(2,000)	1,000	-
Mega Stars	2,000	(4,579)	2,579	-
National Lottery Community Fund - Connecting Com	-	(31,954)	31,954	-
Neighbourhood Knowledge	-	429	(429)	-
Fit & Fed	-	120	(120)	-
Transport for Wales Outdoor Grant	-	(2,132)	2,132	-
Summer of Fun	-	(984)	2,909	1,925
CWVYS Summer Fun	-	4,418	(4,418)	-
Medium night 2022	-	14	(14)	-
Halloween 2022	-	(3)	3	-
My Blurred World - NLF	-	229	(229)	-
Warm Hearts (National Grid)	-	(3,457)	3,457	-
This is Me (MTCBC)	-	(738)	738	-
Kind Hands Warm Heart (NLF)	-	960	(960)	-
Sew Grant Fund	-	(753)	753	-
Disability Fit & Fed Fund	-	(1)	1	-
Ambassadors Project Fund	-	33	(33)	-
Community Cohesion	-	8	(8)	-
Just Breathe Fund	-	(6)	6	-
Winter Youth Fund	-	3,108	-	3,108
MTCBC Food Poverty Grant Fund	-	1,384	-	1,384
Global Village Grant Fund	-	3,000	-	3,000
	<u>72,851</u>	<u>(83,272)</u>	<u>60,651</u>	<u>50,230</u>
TOTAL FUNDS	<u>108,671</u>	<u>(65,345)</u>	<u>-</u>	<u>43,326</u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Youth Club Fund	99,590	(64,041)	35,549
Community HUB Building Fund	-	(9,015)	(9,015)
Designated Fixed Assets	(1)	(8,606)	(8,607)
	99,589	(81,662)	17,927
Restricted funds			
Children in Need	9,342	(9,341)	1
MTCBC - SLA	30,000	(40,924)	(10,924)
Margaret Davies Charitable Fund	-	(250)	(250)
Peoples Health Trust 8515 - Community Project	-	(1,550)	(1,550)
Lottery Covid 19 Top Up Grant	-	(1,558)	(1,558)
Restricted Fixed Assets Fund	-	(18,686)	(18,686)
All Wales Play	6,878	(8,015)	(1,137)
Transport for Wales	260	(1,400)	(1,140)
Children In Need 2021	9,343	(16,725)	(7,382)
Wellbeing for Staff Fund	-	(1,286)	(1,286)
Loneliness and Isolation Grant	1	(4,457)	(4,456)
Groundworks	-	(2,000)	(2,000)
Childcare Incentive Grant	-	(2,000)	(2,000)
Mega Stars	(1)	(4,578)	(4,579)
National Lottery Community Fund - Connecting Com	197,857	(229,811)	(31,954)
Neighbourhood Knowledge	13,706	(13,277)	429
NHS - Prevention funding	20,338	(20,338)	-
Fit & Fed	7,499	(7,379)	120
Transport for Wales Outdoor Grant	3,000	(5,132)	(2,132)
Summer of Fun	11,684	(12,668)	(984)
CWVYS Summer Fun	8,899	(4,481)	4,418
Medium night 2022	300	(286)	14
Halloween 2022	422	(425)	(3)
My Blurred World - NLF	9,857	(9,628)	229
Warm Hearts (National Grid)	10,000	(13,457)	(3,457)
This is Me (MTCBC)	1,400	(2,138)	(738)
Youth Led Christmas Cheer (VAMT)	670	(670)	-
Marks & Spencer (Neighbourly)	1,000	(1,000)	-
Christmas Events	1,297	(1,297)	-
Kind Hands Warm Heart (NLF)	45,900	(44,940)	960
Merthyr Valleys Homes (Sewing Bee) Grant	1,171	(1,171)	-
Sew Grant Fund	-	(753)	(753)
Child Poverty Strategy Grant Fund	4,724	(4,724)	-
Disability Fit & Fed Fund	2,132	(2,133)	(1)
Ambassadors Project Fund	3,591	(3,558)	33
Community Cost of Living Fund	5,000	(5,000)	-
Community Cohesion	1,905	(1,897)	8
Just Breathe Fund	8,999	(9,005)	(6)
Winter Youth Fund	7,500	(4,392)	3,108

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

19. MOVEMENT IN FUNDS - continued

MTCBC Food Poverty Grant Fund	5,000	(3,616)	1,384
Global Village Grant Fund	3,000	-	3,000
Miscellaneous Small Grants Fund	4,978	(4,978)	-
	437,652	(520,924)	(83,272)
TOTAL FUNDS	537,241	(602,586)	(65,345)

Activities undertaken with each major fund

The restricted funds of the charity have been applied during the year or are held for future expenditure in the following areas:

MTCBC - SLA

One year's youth provision staffing, running and activity costs to mitigate the impact of income and social disadvantage, and increase wellbeing, participation and active citizenship among young people aged 8 to 25 years.

People Health Trust - Young Peoples Project (8510)

This is a 2 year project. This fund supports work with young people in the immediate neighbourhood to reduce isolation, and the impact of low income by facilitating the development of projects and activities based on their interests and skills; encourage intergenerational projects and activities.

People Health Trust - Community Project (8515)

This is a 2 year project. This fund supports work with all sections of the community, especially older people in the immediate neighbourhood to reduce isolation, and the impact of low income by facilitating the development of projects and activities based on their interests and skills; encourage intergenerational projects and activities.

Margaret Davies Charitable Fund

This funding supported our children in need and young people programme providing resources for sustainable play.

Lottery Covid 19 Top Up Grant

Our original lottery project was reviewed and topped up to match extra need hours and volunteer costs throughout the pandemic.

Lottery Minibus

Due to the increased capacity for our emergency covid response to cover more areas and people the lottery funded us to obtain a fully adapted minibus to utilise to break mobility barriers for our community members, to deliver food more efficiently and to use long into the recovery stage.

WCVA Third Sector Resilience

This was a gardening and cooking project which allowed rules to be complied with while still meeting peoples needs such as providing hanging basket and gardening workshops.

Restricted Fixed Assets

Restricted Fixed Asset fund represents the amounts set aside to write down the remaining net book value of fixed assets held against restricted funds.

BBC Children in Need 2021

Three year funding (May 2021 - June 2024) for staffing, activities and contribution to running costs grant funding for toddlers aged under 5 years to encourage and support social and learning skills development in children under 5 through a range of activities.

National Lottery Community Fund (Connecting.com)

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

19. MOVEMENT IN FUNDS - continued

This is to fund a project employing staff and working with the community to prevent isolation and loneliness.

Neighbourhood Knowledge Fund

This is to fund a project to support healthy eating and in particular to focus on foraging.

NHS - Prevention Fund

This was a Fund to provide preventatives to the lost and vulnerable.

Warm Hearts (National Grid)

This was funding to provide warm home items to the vulnerable.

Winter Youth

This is to fund twice-weekly food and fun sessions, wellbeing walks, and sustainability-focused activities which will support youth wellbeing during the winter months through engagement, nourishment, and environmental awareness.

MTCBC Food Poverty (Food Pantry)

This is to fund an accessible food pantry serving residents of the Town Ward, with the aim to reduce food insecurity and support low-income families with essential supplies.

Global Village

To fund a cultural celebration day delivered in partnership with local organisations, to promote diversity, inclusion, and intercultural understanding within the community.

Just Breathe

This is a Carer Grant Support, to provide short breaks, social activities, trips, and events for unpaid carers, with the aim to improve the mental health and wellbeing of those in caregiving roles.

Community Cohesion - "Your Way Day"

This is to fund a collaborative community event connecting residents with local services and organisations, with the aim of improving access to support, enhance partnership working, and strengthen community resilience.

Ambassadors Fund

This is to fund a youth project, focusing on volunteering, peer support, and sessional engagement, to encourage positive behaviour, build leadership skills, and empower young people to become community role models.

Disability Fit & Fed

This is funding weekly physical activity and food provision for children and young people with disabilities during school holidays, to ensure inclusion, healthy living, and holiday support for families with additional needs.

Other Restricted Grants

The outcomes of other restricted grants are noted in the Trustee Report from page 2.

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

20. RELATED PARTY DISCLOSURES

The Trustee, Mr Callum Palmer and Twyn Community HUB, are also the directors of Grub Hub Merthyr Tydfil Limited. During the year, the following transactions were made:

Nature of transaction	£
Donation from Grub Hub	-
Staffing Support Costs paid	4,000
Stock Costs paid	5,000
Activity Costs paid	3,616
Donation and Support Costs paid	1,437

21. ULTIMATE CONTROLLING PARTY

The Charity is controlled by its Trustees.

22. GIFTS IN KIND

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them.

The number of hours contributed by volunteers in the year was approximately 6,000 (2022: 6,000).

23. GOING CONCERN

The financial statements have been prepared on a going concern basis. Activities of the charity post 31st December 2023 are subject to additional funding being obtained, but the Trustees are confident this will be received.

The trustees therefore believe that the organisation's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the organisation's needs and that no material uncertainty exists.

24. ANALYSIS OF DESIGNATED FUNDS

Designated funds represents the amounts set aside to write down the remaining net book value of fixed assets held against unrestricted funds.

	2023	2022
	£	£
Unamortised fixed assets	8,143	12,447
Designated funds	<u>8,143</u>	<u>12,447</u>

TWYN COMMUNITY HUB

England & Wales - Charity number 1159502

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

Baker Knogle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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FOR THE YEAR ENDED 31 DECEMBER 2022

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TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity was registered as a Charitable Incorporated Organisation on the 5th December 2014.

The Charity changed its name to Twyn Community Hub on the 22nd January 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To act as a resource for young people up to the age of 25 living in Merthyr Tydfil and the surrounding area by providing advice and assistance and organising programmes of physical, educational, and other activities as a means of:

(a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;

(b) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons."

Public benefit

We have complied with the duty in section 17 of the 2011 Charities Act to have due regard to guidance published by the Commission in respect of our duty to provide public benefit.

Our charity purpose is to act as a resource for young people up to the age of 25 living in Merthyr Tydfil and the surrounding area by providing advice and assistance and organising programmes of physical, educational and other activities.

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year has been a challenging one for Twynrodyn Community Hub with many new issues to overcome post Covid-19 pandemic alongside incoming cost of living concerns. We have extended our reach in terms of creating positive impact in the community and engaged with many inspirational new volunteers which are great positives for us as a charity focused on wellbeing. However, we have found that volunteers are now less able to support our charitable aims due to the increasing daily costs people are now facing meaning priorities are changing and volunteers are less able to contribute their time.

Throughout this year our young people have faced a challenging time and we have had to be innovative in approach to ensure continued engagement safety and wellbeing needs are met, young people are harder to reach than ever with challenges they are facing growing more complex. Throughout, young volunteers have been inspirational in bridging the generation gap and showing humanity to those who are in need within the community, and this is something we aim to build on going into 2023.

The community support and positive feedback we have received has been instrumental in directing our next steps to best support the community and it is clear that the new few winter months our support and stable involvement in the community is going to be needed more than ever, it is perhaps a time of challenge for us as a charity to overcome in developing a new model of approach focused on basic daily lives - building a support system within the community and to carry on with kindness initiatives.

Consequently, the charity aims to expand its objectives to cover all ages and needs with the pandemic uncovering many unmet needs within the community, experiencing the issues first hand as community members ourselves has given us an unfiltered raw look at what stands in the way of a more positive life allowing us to centre our priorities on what matters most.

Achievements

Our Work within the Community has significantly developed over the last year and changed dramatically in approach following the pandemic and the next challenges to be faced.

Our aims are always centred around improving wellbeing, developing confidence and building self esteem, all of which have been successfully achieved if through very different ways this year. The focus this year was to continue face to face engagement empowering and connecting people again at their own pace, problem solving barriers together and overcoming these as best we could. This has been achieved through different ways of working, not ideal but still positively impactful with skills embedded to take active involvement with the current project and those upcoming.

An example of some of the innovative ways we have delivered activities include:

Community outreach and wellbeing checks: Regular phone conversations to check wellbeing, referral's and signposting and walkabouts - we know this worked well with engagement during the pandemic and have implemented daily contact as a regular activity for all staff.

Challenges

Booking for events has been problematic due to the number of spaces available compared against registered community members and the wider community who often attend our events but may not be regular users. The Halloween event resulted in staff evaluating their own roles in this event and the issues leading up to it with concerns surrounding requests for only longline booking from community members to be enforced - however this would add a surcharge onto each booking and make changing bookings etc difficult. Free events this works well for however when there is a charge other options may need to be looked at. Some events have irregular time slots and spacing between these in connection with capacity and numbers therefore, manual booking would be the better option here. Marketing and advertising is always a challenge within a small community as a charity as marketing resources are expensive and often not funded through grant funding. We know that word of mouth works well and have been looking at lowering printing costs in administration ways in order to allocate funds to leaflets and letters with information to be made available.

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Links

We have maintained good links with the local schools including our local Welsh and SEND schools with all sessions being socially inclusive. Green fields have access to our community minibus and use our hub for transitions into independence for those nearing the end of their educational school lives with no additional education in place. Twynyrodyn school continues to correspond with us to create a joined-up community approach going forwards with a shared asset approach.

We have also continued to work collaboratively, including the Workers Educational Association, Gellideg Foundation, bridges into work, Merthyr Tydfil steering group, Glynmil Travellers site, The Cwm Taff partners group, Dowlais Engine House, VAMT, Merthyr Job Centre and Drug Aid - many of whom also promote our services. We have also strengthened our links with Merthyr Valleys Homes who have provided support with capital works including re tarmacking our drive to allow our minibus to enter safely and are now financing an area of land for us to become accessible as our own car park - alleviating the traffic issues attendance at our hub facilitates. We constantly evaluate the project including activity feedback, community consultations self & event evaluations. Good sharing practice informs best policy's and working frameworks to stay focused on our aims and objectives. The trustees are very confident in our growth as a charity and in our ability to maintain this going forwards ensuring the community members are heard and their voices are our directives, staff are treated fairly, and new challenges are problem solved as a team.

Regular events

Events: Medium night, Halloween party, scary maze, Christmas dinner for vulnerable community members, a show at the hub thanks to the Night Out Scheme. Planning continues to improve our future Xmas market, grotto, Xmas dinner for those over 65, pantomime and other Xmas themed trips and projects. As we feel these celebratory events are important and enable us as an organisation to take the time to enjoy shared events and experiences further building engagement.

Monthly youth disco: This has been run 8 times so far this year with booking systems in place and a small fee to enter which is then collected and put towards special events such as a Christmas disco.

Activities undertaken with each major fund.

The restricted funds of the charity have been applied during the year or are held for future expenditure in the following areas:

BBC Children in Need

Three-year funding for staffing, activities, and contribution to running costs grant funding for toddlers aged under 5 years to encourage and support social and learning skills development in children under 5 through a range of activities.

Children in need funded sessions: Soft/Messy Play and Sensory play 4 hours weekly (Tuesday/Thursday). This is a safe space to explore, make choices, gain independence, meet developmental milestones and to prevent isolation for parents who gain a support network going forwards from these groups.

Money heroes programme - This project contributes to practical skills surrounding money and the confidence needed to manage budgets etc.

Core cost top up - Children in Need have contributed a further 500 pounds to help with the increase in utilities.

MTCBC - SLA

One year's youth provision staffing, running and activity costs to mitigate the impact of income and social disadvantage, and increase wellbeing, participation and active citizenship among young people aged 8 to 25 years.

TWYN COMMUNITY HUB
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Youth service provision: MTCBC funded. 6 hours face to face open access sessions running over 3 days Mon, Thursday, and Friday. Safe Space to come and meet peers, develop social skills, form healthy relationships, Gain/improve communication skills, Team Building and Sportsman ship skills, Cooking and budgeting, Opportunity to discuss concerns with trusted person, making new friends, learning new skills. Attending workshops specific to age/challenges and interests of young people (Bullying, sexual health, emotions, LGBT, Identity, Career options,Volunteering). Friday sessions have been dropped due to low numbers.

Youth Cymru / Garfield Western: Two-year contribution to core costs to enable our youth provision to run safely.

Holiday funding: Summer of fun -Community based interactive, creative, and play-based initiatives for all ages. Engage young people who have been missed or unable to attend play provisions due to being a young carer etc. Counteract negative pandemic impacts such as social development, social isolation, and loneliness, unhealthy nutrition, and exercise habits.

Health and Fitness week: Use of open green spaces: Tennis Tournaments, Circuit Training, Football, and match skills. survival, Archery. Last man standing.

National week go wild outdoors: The chance to get down and dirty, take safe risks and challenges themselves - team building based to encourage new connections and problem solving which is a skill that is now underdeveloped due to pandemic and isolation impacts.

Wellbeing and creativity: A chance to wake up those creativity skills and minds! A week filled with fine motor skill activities and more 'thinking 'ones than active which is also providing a relaxed environment for new and existing connections to be nurtured: Mosaic Coaster Making, Mega Lego challenge, Painting, and body art.

Sunshine activity: A chance to engage in sports activities that are not regular options for many due to travel/ cost. Volleyball and rounders Sports day, Outdoor hockey/tennis.

Annual play day: This is a day filled with fun free open access, to stimulating activities and a chance to connect within community-based initiatives. Sticky wall, Gladiator surprise, Pillow bash, water games, Tug of war, football and rugby, circus skills etc. We have invited Lillie Bramley to take part in this day with us to encourage traveller children to find out about our play opportunities and engage with us. Lillie will be bringing a bus full to the day (bus money within this bid). We have also contributed our own use of resources to all together now play day such as inflatables and gazebos that we are owed due to issues with supply on a different project. Wales Millennium Stadium Make a space project.

All play wales Easter holiday funding: A set timetable full of Easter themed craft, exercise, and snacks.

Summer Spark: A summer programme aimed at creating events with the disability group to create events for families to enjoy together - this included an outdoor cinema experience, days out and an art consultation.

Fit and Fed: Sessional food provision to cover food holidays - cost of living support.

Santa event: No funding allocated to this as would usually be available- therefore staff planned and carried this out using voluntary hours. It was requested by the community that we use online booking to ensure equal opportunities to book on however this occurred an extra charge of 1.50 onto each booking. This will be reviewed as we had many concerns surrounding the affordability of this.

Big Lottery ABCD: This is a 3-year project. Supporting work with all sections of the community, especially older people in the immediate and wider neighbourhoods to reduce isolation and the impact of low income by facilitating the development of projects and activities based on their interests and skills; encourage intergenerational projects and activities.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Family night: National lottery funded group initially, however this group has been self run over the last few months with staff periodically facilitating the session. The aim of this session is to enable families/ children to interact and plan and carry out activities together. The challenges have been time with many families also working committing to a plan has been difficult. The aim for this group is to continue to guide with the next direction being to incorporate a cooking and budgeting project where all members can share skills and tips and hopefully continue to grow this group.

Minibus project: We have continued to look for extra funding to supplement our minibus project acquired through a lottery project with different groups benefitting from its access. Schools in Merthyr Tydfil have been making use of our community bus and allowing us to use their assets in return. Funding is being explored to allow weekly trips to be local, informative, and free.

Tech Tips: These sessions were in response to ongoing issues brought to us by our local ward councillors who recognised a growing issue with older community members and the digital gap, these sessions run for 12 weeks with bus passes and mobility forms being the most requested for support.

Lottery Eco Project: This funding enabled us to build a community garden for fresh produce to be grown, we started out with overgrown brambles etc and have been able to end up with a poly tunnel which is safe and accessible, fruit cages and planting areas for community open access. **Environmental group:** This group has thrived post pandemic starting off as a group of 8 young people aged from 11-18 years, however this has grown to cover all ages and has been a life saver for many people suffering mental health symptoms.

This project looks at the climate and environment for educational purposes, looks at where food comes from and its benefits and looks to teach healthy and valuable skills.

Sewing Bees: This session runs in the afternoon once a week with times negotiated with members to enable all those interested to be able to attend more freely.

Tech Tips

Drop in session to provide knowledge, opportunities and support into other needed services to tackle the cost of living, bus passes, personal independence payments and other important matters effecting our community.

Explore more: Weekly trip out for low level walking and stimulation, culture exploration and wellbeing activities. Volunteer needed for driving the minibus average, booking in place to ensure capacity.

Megastars: Dedicated day allocated to meeting gap in provisions for those with special characteristics who do not fit the deficit approach carried out by statutory provisions. Funding for this group has been made up of small grants so far from Neighbourly, Marks and Spencer and the co-operative.

Staff wellbeing fund: Voluntary Action Merthyr Tydfil funded project to allow staff team building, murder mystery night and meal.

Winter pressures fund: Support for food distribution awarded by Voluntary Action Merthyr Tydfil. Basics stocked and provided in addition to budget menu ideas.

Childcare Incentive: Play Wales facilitated outdoor equipment for grading and safe risk taking.

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FOR THE YEAR ENDED 31 DECEMBER 2022

Merthyr Tydfil Valleys Taskforce fund: As a community Hub we have developed collaborative links with local health boards, Neighbourhood Care Networks, private and voluntary sector partners etc to develop and maintain our ability to provide eco-therapy/well-being activities to people across the south Wales valleys to improve their well-being whilst connecting to local natural heritage as a long-term goal. This funding has facilitated enhancements such as a large canopy at the front of the building allowing all year-round use and protection supporting outdoor engagements with a visually pleasing warm welcome increasing our ability to adhere to Covid restrictions when entering the building, when engaging in outdoor activity and when collecting food.

- Outdoor seating provision to allow socially distancing to be facilitated and to provide enhanced seating enabling us as a hub and food establishment to grow and take on more outdoor projects, already a passion of ours.
- Outdoor heating to allow for safe Covid practice as restrictions allow outdoor engagements to move forward.
- Outdoor planting areas including sensory garden experiences and bush craft etc.
- Electrical supply outdoors to allow late night trading, all year trading and heating.
- Back yard Canopy to allow further use of this area where the seating and heating will be.
- Storage shed to securely store any equipment.

Voluntary Action Dementia project fund: We have provided emotional, physical and practical support using a person centred approach surrounding the whole family engaging new volunteers to support in many ways such as befriending, telephone support, assisting to appointments etc, taking the pressure off the families and individuals making families feel more secure and supported, therefore lessening emotional stress. Practical support has ranged from adaptations to the home, alarm systems, personal shopping, wellbeing checks, advocacy, appointments escorts, transport and financial aid.

An important part of this funding request was to recognise the need of all affected by dementia, to raise awareness and to come together in safe covid practice through putting together events, trips and support cafes to:

- Combat loneliness and isolation of people living with dementia, their family and Carers
- Prevent unnecessary access to statutory services/support discharge by maintaining and supporting practical and wellbeing support for carers.
- Support beneficiary groups to maintain their health, wellbeing, and independence.
- Helping community and voluntary organisations build capacity.
- Reduce the impact of Covid-19
- Provide enjoyment beyond practical need.

Ffos Yr Fran Funding - Contribution towards walking group equipment.

Asda Community fund: This funding allowed us to put on a free community Christmas meal with entrainment for all those spending Christmas alone catering for 80 people.

Food Poverty Fund MTCBC: This allowed us to build our community kitchen with enough for resources to stock up on basics for cooking sessions.

Co-operative Community fund: A contribution to our wellbeing services including emergency food parcels.

TWYN COMMUNITY HUB
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

WCVA Recovery Fund: Post COVID this funding allowed us to create a safe space enabling us to resume services whilst also creating gardening opportunities through resource funding allowing us to utilise our assets the best we could whilst restrictions inhibited usual engagement methods. Ongoing funding ended in August 2022 giving us no choice but to close down this service - keeping all gained assets in order to take up this much needed project once again assets include commercial kitchen equipment.

WCVA Third Sector Resilience Fund: A major funder throughout COVID response and recovery helping us to turn our community consultations and immediate need forecasts into a quick response. Job opportunities were created whilst also piloting a model of care through food and. Wellbeing as a blended engagement technique.

FINANCIAL REVIEW

Grants and Fundraising

Twyn Community Hub has been lucky enough to receive some grant funding from generous organisations, these can be seen in note 4 in the accounts.

Reserves policy

Twyn Community hub are keenly aware of the need to secure our viability beyond the immediate future. In order to be able to provide reliable services over the longer term. Twyn community hub must be able to absorb setbacks and take advantage of change and opportunity. We provide for this by putting aside, when we afford it, some of our current income as a reserve against future uncertainties.

A minimum level of reserves required for 1 quarter = £15,000. Twynrobyn Community Hub accepts that where possible it will need absorb setbacks and take advantage of change and opportunity. Twyn Community provide for this by putting aside, when we afford it, some of our current income as a reserve against future uncertainties.

The charity currently holds free reserves of £Nil (2021: £19,070). The target reserves level, as stated above, is £15,000 being required spend for one financial quarter. The charity will make every effort in the coming years to increase free reserve to this level..

Twyn community hub will continue to fundraise, welcome donations and use our premises for rental to retain and build reserves. Since our hire charges are significantly cheaper than other local halls, there is unlikely to be a problem increasing our rates if we need too.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

New Trustees must be interviewed by the current Board of Trustees, and if appointed are informed of their legal obligations under charity law, the decision making process and the business plan and recent financial performance of the charity. The charity aims to recruit people who can offer a range of skills for example personnel, training, finance etc.

Organisational structure

The charity currently has 5 trustees. The maximum number of charity trustees is 12. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159502

TWYN COMMUNITY HUB
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Principal address

TAG Community Centre
Glasier Road
Twynrodyn
Merthyr Tydfil
CF47 0TD

Trustees

C J Palmer
K Smart
D McInnes
S Hier
R Davies

Independent Examiner

Richard I Knoyle ACA FCCA
Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

Bankers

HSBC Bank Plc
127-128 High Street
Merthyr Tydfil
CF47 8DN

Charity day to day management

C.J.Palmer

Approved by order of the board of trustees on 30 September 2024 and signed on its behalf by:

C J Palmer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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Independent examiner's report to the trustees of Twyn Community HUB (Previously known as Twyn Action Group Youth Club)

I report to the charity trustees on my examination of the accounts of Twyn Community HUB (Previously known as Twyn Action Group Youth Club) (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the 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 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust 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.

Richard I Knoyle ACA FCCA
The Institute of Chartered Accountants in England and Wales

Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

30 September 2024

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	32,500	15,026	47,526	97,621
Charitable activities					
Youth Club	4	51,835	191,586	243,421	297,829
Other trading activities	3	5,711	1,499	7,210	-
Other income		2,291	260	2,551	18,849
Total		<u>92,337</u>	<u>208,371</u>	<u>300,708</u>	<u>414,299</u>
 EXPENDITURE ON					
Charitable activities					
Youth Club	5	<u>78,984</u>	<u>288,489</u>	<u>367,473</u>	<u>501,788</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	19	<u>13,353</u> <u>(56,222)</u>	<u>(80,118)</u> <u>56,222</u>	<u>(66,765)</u> <u>-</u>	<u>(87,489)</u> <u>-</u>
Net movement in funds		<u>(42,869)</u>	<u>(23,896)</u>	<u>(66,765)</u>	<u>(87,489)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		35,820	72,851	108,671	196,160
 TOTAL FUNDS CARRIED FORWARD		 <u><u>(7,049)</u></u>	 <u><u>48,955</u></u>	 <u><u>41,906</u></u>	 <u><u>108,671</u></u>

The notes form part of these financial statements

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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BALANCE SHEET
31 DECEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	12	61,397	76,249
CURRENT ASSETS			
Stocks	13	6,500	6,500
Debtors	14	5,769	22,266
Cash at bank and in hand		40,001	35,939
		<u>52,270</u>	<u>64,705</u>
CREDITORS			
Amounts falling due within one year	15	(56,009)	(16,531)
NET CURRENT ASSETS		<u>(3,739)</u>	<u>48,174</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		57,658	124,423
CREDITORS			
Amounts falling due after more than one year	16	(15,752)	(15,752)
NET ASSETS		<u>41,906</u>	<u>108,671</u>
FUNDS	19		
Unrestricted funds		(7,046)	35,820
Restricted funds		48,952	72,851
TOTAL FUNDS		<u>41,906</u>	<u>108,671</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2024 and were signed on its behalf by:

C J Palmer - Trustee

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	4,062	(104,118)
Net cash provided by/(used in) operating activities		<u>4,062</u>	<u>(104,118)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(16,446)
Sale of tangible fixed assets		-	6,000
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(10,446)</u>
Cash flows from financing activities			
New loans in year		-	3,150
Net cash provided by financing activities		<u>-</u>	<u>3,150</u>
Change in cash and cash equivalents in the reporting period			
		4,062	(111,414)
Cash and cash equivalents at the beginning of the reporting period		<u>35,939</u>	<u>147,353</u>
Cash and cash equivalents at the end of the reporting period		<u>40,001</u>	<u>35,939</u>

The notes form part of these financial statements

TWYN COMMUNITY HUB
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NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(66,765)	(87,489)
Adjustments for:		
Depreciation charges	14,852	18,063
Profit on disposal of fixed assets	-	(1,125)
Decrease in stocks	-	500
Decrease/(increase) in debtors	16,497	(11,875)
Increase/(decrease) in creditors	39,478	(22,192)
	<u>4,062</u>	<u>(104,118)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/22	Cash flow	At 31/12/22
	£	£	£
Net cash			
Cash at bank and in hand	35,939	4,062	40,001
	<u>35,939</u>	<u>4,062</u>	<u>40,001</u>
Debt			
Debts falling due after 1 year	(15,752)	-	(15,752)
	<u>(15,752)</u>	<u>-</u>	<u>(15,752)</u>
Total	<u>20,187</u>	<u>4,062</u>	<u>24,249</u>

The notes form part of these financial statements

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Legal form

The charity is a charitable incorporated organisation.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied:

Voluntary income received by way of grants, gifts or donation is included in full on receipt unless it is subject to a condition when it is treated as deferred income.

Deferred income. Income or grants received in advance are held as deferred income and carried forward to future accounting periods to be released when the defined purpose of the work or project have been completed, approved or certified.

Gifts in kind are included in the income and expenditure account where they are applied in carrying out charitable activities, where the company would otherwise have to purchase the donated facility and the benefit is both quantifiable and material. The quantifiable benefit is shown as both incoming and expended resources within the appropriate funds. Where the gift is an asset it is treated as income and taken to stock or fixed assets as appropriate. The value of services provided by volunteers is not quantified.

Investment income is included when receivable.

Other income. This is contributions from restricted funds towards core costs of the organisation. An unrestricted designated fund is to be used to hold all such contributions prior to them being expended.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are included in the balance sheet at historic cost less accumulated depreciation. Grant receipts which fund fixed asset acquisitions are taken to restricted funds and the appropriate depreciation charge is made against those funds over the expected useful life of the asset.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

Pension costs are contributions made by the charitable company to both employees own personal pension schemes together with contributions made to the employees government work place pension scheme.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Going concern

The trustees believe that the organisation's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the organisation's needs and that no material uncertainty exists. See Note 21 for further information.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	32,526	67,621
Service Level Agreement	15,000	30,000
	<hr/>	<hr/>
	<u>47,526</u>	<u>97,621</u>

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	5,499	-
Trip income	1,711	-
	7,210	-
	7,210	-

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Grants	Youth Club	191,585	264,401
Door entry income	Youth Club	-	1,578
Sundry club income	Youth Club	28,030	-
Meal on Wheels	Youth Club	23,806	31,850
		243,421	297,829
		243,421	297,829

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Big Lottery	-	79,080
Garfield Weston	-	30,000
Children In Need	9,343	9,342
Peoples Health Trust	-	2,394
Merthyr Valleys Homes	1,171	-
VAMT	670	35,540
WCVA	-	47,418
Miscellaneous Grants	-	10,050
Merthyr Tydfil County Borough Council	11,486	24,314
Youth Support Fund	-	2,000
Transport for Wales	-	2,000
Money Heros	-	1,000
Co-op	-	2,401
ASDA Foundation	500	800
Cymryd Rhan	-	1,500
Merthyr Valleys Task Force	-	13,716
RCTCBC	-	1,846
Tesco (Groundworks)	-	1,000
Council for Wales of Voluntary Youth Services	8,898	-
National Lottery Community Fund	108,717	-
Cwm Taf Morgannwg UHB	13,705	-
NHS Public Health Prevention Fund	20,338	-
Merthyr Tydfil Housing Associaton	2,757	-
Transport For Wales	3,000	-
The National Grid	10,000	-
	190,585	264,401
Carried forward	190,585	264,401

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	2022	2021
	£	£
Brought forward	190,585	264,401
Marks & Spencer	1,000	-
	<u>191,585</u>	<u>264,401</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Youth Club	<u>351,561</u>	<u>15,912</u>	<u>367,473</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	138,545	189,606
Hire of plant and machinery	-	2,580
Other costs	213,016	294,386
Loss on sale of assets	-	(1,125)
	<u>351,561</u>	<u>485,447</u>

7. SUPPORT COSTS

	Finance	Information technology	Governance costs	Totals
	£	£	£	£
Youth Club	<u>4,434</u>	<u>2,275</u>	<u>9,203</u>	<u>15,912</u>

Governance:

Accountancy & independent examination fee	4,080
Professional Fees	5,123
	<u>9,203</u>

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

The trustees did not receive any emoluments; out of pocket expenses were reimbursed which were not in excess of £Nil (2021: £Nil).

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	136,365	186,914
Other pension costs	2,180	2,692
	138,545	189,606

The average monthly number of employees during the year was as follows:

	2022	2021
Average number of employees	11	16

No employees received emoluments in excess of £60,000.

There are no high paid staff.

Included in the above is employers national insurance contributions amounting to £3,079.

The key management of the charity comprises the Directors/Trustees. The total benefits of the the key management personnel of the charity was £Nil (2021: £Nil).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	67,622	29,999	97,621
Charitable activities			
Youth Club	76,978	220,851	297,829
Other income	18,849	-	18,849
Total	163,449	250,850	414,299
EXPENDITURE ON			
Charitable activities			
Youth Club	166,962	334,826	501,788

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(3,513)	(83,976)	(87,489)
Transfers between funds	(7,346)	7,346	-
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	(10,859)	(76,630)	(87,489)
 RECONCILIATION OF FUNDS			
Total funds brought forward	46,679	149,481	196,160
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>35,820</u>	<u>72,851</u>	<u>108,671</u>

11. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration constituted an independent examiners fee of £4,080 (2021: £4,238).

12. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 January 2022 and 31 December 2022	27,574	49,803	35,170	112,547
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1 January 2022	2,206	18,705	15,387	36,298
Charge for year	1,103	8,803	4,946	14,852
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	3,309	27,508	20,333	51,150
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31 December 2022	24,265	22,295	14,837	61,397
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	25,368	31,098	19,783	76,249
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

13. STOCKS	2022	2021
	£	£
Stocks	6,500	6,500
	<u> </u>	<u> </u>
14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Trade debtors	5,769	22,266
	<u> </u>	<u> </u>
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Trade creditors	3,000	1,996
Social security and other taxes	3,747	7,742
Pension Creditor	412	962
Deferred income	39,974	-
Accrued expenses	7,980	5,245
Credit card	896	586
	<u> </u>	<u> </u>
	<u>56,009</u>	<u>16,531</u>
Deferred income	Year to	ear to
	31/12/22	31/12/201
	£	£
Opening Balance	-	20,733
Movement in the period	24,749	(20,733)
	<u> </u>	<u> </u>
Deferred income carried forward	<u>24,749</u>	<u>-</u>

Deferred income represents income received from contributing agencies where the contribution was restricted to a fixed time period project which extends beyond the current financial year. Income is deferred on the basis that the contribution was to the project as a whole, the time period of the project was fully disclosed to the contributing agencies and that time period is certain.

The deferred income carried forward is analysed as follows:

	Year to	Year to
	31/12/22	31/12/21
Big Lottery Community Fund	24,749	-
	<u> </u>	<u> </u>
	<u>24,749</u>	<u>-</u>

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other loans (see note 17)	15,752	15,752
	15,752	15,752

17. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
WCVA Resilience loan	15,752	15,752

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Year to 31/12/2022 Total Funds	Year to 31/12/2021 Total Funds
	£	£	£	£
Fixed Assets	12,447	48,952	61,399	76,249
Net Current Assets	(19,493)	-	(19,493)	32,422
	(7,046)	48,952	41,906	108,671

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

19. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General Youth Club Fund	19,070	26,674	(65,237)	(19,493)
Community HUB Building Fund	-	(9,015)	9,015	-
Designated Fixed Assets	16,750	(4,303)	-	12,447
	<u>35,820</u>	<u>13,356</u>	<u>(56,222)</u>	<u>(7,046)</u>
Restricted funds				
MTCBC - SLA	-	(10,924)	10,924	-
Margaret Davies Charitable Fund	250	(250)	-	-
Peoples Health Trust 8515 - Community Project	1,550	(1,550)	-	-
Lottery Covid 19 Top Up Grant	1,558	(1,558)	-	-
Restricted Fixed Assets Fund	59,499	(10,547)	-	48,952
All Wales Play	-	(1,137)	1,137	-
Transport for Wales	1,140	(1,140)	-	-
Children In Need 2021	1,340	(7,382)	6,042	-
Wellbeing for Staff Fund	1,286	(1,286)	-	-
Loneliness and Isolation Grant	2,228	(4,456)	2,228	-
Groundworks	1,000	(2,000)	1,000	-
Childcare Incentive Grant	1,000	(2,000)	1,000	-
Mega Stars	2,000	(4,000)	2,000	-
National Lottery Community Fund - Connecting Com	-	(31,954)	31,954	-
Neighbourhood Knowledge	-	429	(429)	-
Fit & Fed	-	118	(118)	-
Summer of Fun 2022	-	(2,909)	2,909	-
CWVYS Summer Fun	-	4,418	(4,418)	-
Medium night 2022	-	14	(14)	-
Halloween 2022	-	(3)	3	-
My Blurred World - NLF	-	229	(229)	-
Warm Hearts (National Grid)	-	(1,495)	1,495	-
This is Me (MTCBC)	-	(738)	738	-
	<u>72,851</u>	<u>(80,121)</u>	<u>56,222</u>	<u>48,952</u>
TOTAL FUNDS	<u>108,671</u>	<u>(66,765)</u>	<u>-</u>	<u>41,906</u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Youth Club Fund	92,338	(65,664)	26,674
Community HUB Building Fund	-	(9,015)	(9,015)
Designated Fixed Assets	-	(4,303)	(4,303)
	<hr/>	<hr/>	<hr/>
	92,338	(78,982)	13,356
Restricted funds			
MTCBC - SLA	15,000	(25,924)	(10,924)
Margaret Davies Charitable Fund	-	(250)	(250)
Peoples Health Trust 8515 - Community Project	-	(1,550)	(1,550)
Lottery Covid 19 Top Up Grant	-	(1,558)	(1,558)
Restricted Fixed Assets Fund	1	(10,548)	(10,547)
All Wales Play	6,878	(8,015)	(1,137)
Transport for Wales	260	(1,400)	(1,140)
Children In Need 2021	9,343	(16,725)	(7,382)
Wellbeing for Staff Fund	-	(1,286)	(1,286)
Loneliness and Isolation Grant	1	(4,457)	(4,456)
Groundworks	-	(2,000)	(2,000)
Childcare Incentive Grant	-	(2,000)	(2,000)
Mega Stars	-	(4,000)	(4,000)
National Lottery Community Fund - Connecting Com	98,861	(130,815)	(31,954)
Neighbourhood Knowledge	13,706	(13,277)	429
NHS - Prevention funding	20,338	(20,338)	-
Fit & Fed	2,757	(2,639)	118
Transport for Wales Outdoor Grant	3,000	(3,000)	-
Summer of Fun 2022	3,909	(6,818)	(2,909)
CWVYS Summer Fun	8,899	(4,481)	4,418
Medium night 2022	300	(286)	14
Halloween 2022	422	(425)	(3)
My Blurred World - NLF	9,857	(9,628)	229
Warm Hearts (National Grid)	10,000	(11,495)	(1,495)
This is Me (MTCBC)	700	(1,438)	(738)
Youth Led Christmas Cheer (VAMT)	670	(670)	-
Marks & Spencer (Neighbourly)	1,000	(1,000)	-
Christmas Events	1,297	(1,297)	-
Merthyr Valleys Homes (Sewing Bee) Grant	1,171	(1,171)	-
	<hr/>	<hr/>	<hr/>
	208,370	(288,491)	(80,121)
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	300,708	(367,473)	(66,765)

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General Youth Club Fund	42,071	(3,321)	(19,680)	19,070
Designated Fixed Assets	4,608	(192)	12,334	16,750
	<u>46,679</u>	<u>(3,513)</u>	<u>(7,346)</u>	<u>35,820</u>
Restricted funds				
Children in Need	2,676	(2,676)	-	-
MTCBC - SLA	-	(389)	389	-
Peoples Health Trust - Young Peoples Project	-	(1,550)	1,550	-
Big Lottery ABCD	5,559	(5,579)	20	-
Lottery Eco Project	736	(735)	(1)	-
Margaret Davies Charitable Fund	954	(704)	-	250
Peoples Health Trust 8515 - Community Project	1,550	-	-	1,550
Voluntary Action Merthyr Tydfil Covid19	4,030	(7,286)	3,256	-
Lottery Covid 19 Top Up Grant	1,558	-	-	1,558
Lottery Minibus	2,245	(4,995)	2,750	-
Children in Need Top Up	1,037	(1,037)	-	-
WCVA Recovery Fund	1,741	(1,717)	(24)	-
Reboot, Rebalance, Refresh (VAMT)	8,694	(8,694)	-	-
Helping Hearts Project	1,549	(1,528)	(21)	-
Youth Led Grant	2,199	(2,199)	-	-
WCVA Third Sector Resilience	33,096	(36,246)	3,150	-
VAMT Dementia Grant	3,723	(4,928)	1,205	-
Restricted Fixed Assets Fund	78,134	(13,760)	(4,875)	59,499
All Wales Play	-	51	(51)	-
MTCBC Summer Project	-	1	(1)	-
Transport for Wales	-	1,140	-	1,140
Children In Need 2021	-	1,340	-	1,340
Money Heros	-	(788)	788	-
Magic Little Stars	-	246	(246)	-
Coop local Community Grant	-	(14)	14	-
Food Poverty Grant	-	150	(150)	-
Your Way 2022	-	207	(207)	-
Winter Pressures Fund (VAMT)	-	200	(200)	-
Wellbeing for Staff Fund	-	1,286	-	1,286
Loneliness and Isolation Grant	-	2,228	-	2,228
Groundworks	-	1,000	-	1,000
Childcare Incentive Grant	-	1,000	-	1,000
Mega Stars	-	2,000	-	2,000
	<u>149,481</u>	<u>(83,976)</u>	<u>7,346</u>	<u>72,851</u>

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

19. MOVEMENT IN FUNDS - continued				
TOTAL FUNDS	<u>196,160</u>	<u>(87,489)</u>	<u>-</u>	<u>108,671</u>

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Youth Club Fund	163,449	(166,770)	(3,321)
Designated Fixed Assets	-	(192)	(192)
	<hr/>	<hr/>	<hr/>
	163,449	(166,962)	(3,513)
Restricted funds			
Children in Need	-	(2,676)	(2,676)
MTCBC - SLA	30,001	(30,390)	(389)
Peoples Health Trust - Young Peoples Project	2,394	(3,944)	(1,550)
Big Lottery ABCD	79,080	(84,659)	(5,579)
Lottery Eco Project	-	(735)	(735)
Margaret Davies Charitable Fund	-	(704)	(704)
Voluntary Action Merthyr Tydfil Covid19	28,812	(36,098)	(7,286)
Lottery Minibus	-	(4,995)	(4,995)
Children in Need Top Up	-	(1,037)	(1,037)
WCVA Recovery Fund	37,967	(39,684)	(1,717)
Reboot, Rebalance, Refresh (VAMT)	-	(8,694)	(8,694)
Helping Hearts Project	-	(1,528)	(1,528)
Youth Led Grant	-	(2,199)	(2,199)
WCVA Third Sector Resilience	9,451	(45,697)	(36,246)
VAMT Dementia Grant	-	(4,928)	(4,928)
Restricted Fixed Assets Fund	-	(13,760)	(13,760)
Merthyr Valleys Task Force Grant	13,716	(13,716)	-
All Wales Play	8,396	(8,345)	51
MTCBC Summer Project	5,410	(5,409)	1
Ffos y Fran	1,500	(1,500)	-
Youth Cymru	2,000	(2,000)	-
Transport for Wales	1,999	(859)	1,140
Children In Need 2021	9,342	(8,002)	1,340
Money Heros	1,000	(1,788)	(788)
Easter Half Term Event	1,000	(1,000)	-
Magic Little Stars	500	(254)	246
Coop local Community Grant	1,901	(1,915)	(14)
Asda Bring Communities Back Together	800	(800)	-
Food Poverty Grant	3,007	(2,857)	150
Your Way 2022	1,846	(1,639)	207
Winter Pressures Fund (VAMT)	3,000	(2,800)	200
Wellbeing for Staff Fund	1,500	(214)	1,286
Loneliness and Isolation Grant	2,228	-	2,228
Groundworks	1,000	-	1,000
Childcare Incentive Grant	1,000	-	1,000
Mega Stars	2,000	-	2,000
	<hr/>	<hr/>	<hr/>
	250,850	(334,826)	(83,976)

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

19. MOVEMENT IN FUNDS - continued

TOTAL FUNDS	414,299	(501,788)	(87,489)
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TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General Youth Club Fund	42,071	23,353	(84,917)	(19,493)
Community HUB Building Fund	-	(9,015)	9,015	-
Designated Fixed Assets	4,608	(4,495)	12,334	12,447
	<u>46,679</u>	<u>9,843</u>	<u>(63,568)</u>	<u>(7,046)</u>
Restricted funds				
Children in Need	2,676	(2,676)	-	-
MTCBC - SLA	-	(11,313)	11,313	-
Peoples Health Trust - Young Peoples Project	-	(1,550)	1,550	-
Big Lottery ABCD	5,559	(5,579)	20	-
Lottery Eco Project	736	(735)	(1)	-
Margaret Davies Charitable Fund	954	(954)	-	-
Peoples Health Trust 8515 - Community Project	1,550	(1,550)	-	-
Voluntary Action Merthyr Tydfil Covid19	4,030	(7,286)	3,256	-
Lottery Covid 19 Top Up Grant	1,558	(1,558)	-	-
Lottery Minibus	2,245	(4,995)	2,750	-
Children in Need Top Up	1,037	(1,037)	-	-
WCVA Recovery Fund	1,741	(1,717)	(24)	-
Reboot, Rebalance, Refresh (VAMT)	8,694	(8,694)	-	-
Helping Hearts Project	1,549	(1,528)	(21)	-
Youth Led Grant	2,199	(2,199)	-	-
WCVA Third Sector Resilience	33,096	(36,246)	3,150	-
VAMT Dementia Grant	3,723	(4,928)	1,205	-
Restricted Fixed Assets Fund	78,134	(24,307)	(4,875)	48,952
All Wales Play	-	(1,086)	1,086	-
MTCBC Summer Project	-	1	(1)	-
Children In Need 2021	-	(6,042)	6,042	-
Money Heros	-	(788)	788	-
Magic Little Stars	-	246	(246)	-
Coop local Community Grant	-	(14)	14	-
Food Poverty Grant	-	150	(150)	-
Your Way 2022	-	207	(207)	-
Winter Pressures Fund (VAMT)	-	200	(200)	-
Loneliness and Isolation Grant	-	(2,228)	2,228	-
Groundworks	-	(1,000)	1,000	-
Childcare Incentive Grant	-	(1,000)	1,000	-
Mega Stars	-	(2,000)	2,000	-
National Lottery Community Fund - Connecting Com	-	(31,954)	31,954	-
Neighbourhood Knowledge	-	429	(429)	-
Fit & Fed	-	118	(118)	-

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

19. MOVEMENT IN FUNDS - continued

Summer of Fun 2022	-	(2,909)	2,909	-
CWVYS Summer Fun	-	4,418	(4,418)	-
Medium night 2022	-	14	(14)	-
Halloween 2022	-	(3)	3	-
My Blurred World - NLF	-	229	(229)	-
Warm Hearts (National Grid)	-	(1,495)	1,495	-
This is Me (MTCBC)	-	(738)	738	-
	<u>149,481</u>	<u>(164,097)</u>	<u>63,568</u>	<u>48,952</u>
TOTAL FUNDS	<u><u>196,160</u></u>	<u><u>(154,254)</u></u>	<u><u>-</u></u>	<u><u>41,906</u></u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Youth Club Fund	255,787	(232,434)	23,353
Community HUB Building Fund	-	(9,015)	(9,015)
Designated Fixed Assets	-	(4,495)	(4,495)
	255,787	(245,944)	9,843
Restricted funds			
Children in Need	-	(2,676)	(2,676)
MTCBC - SLA	45,001	(56,314)	(11,313)
Peoples Health Trust - Young Peoples Project	2,394	(3,944)	(1,550)
Big Lottery ABCD	79,080	(84,659)	(5,579)
Lottery Eco Project	-	(735)	(735)
Margaret Davies Charitable Fund	-	(954)	(954)
Peoples Health Trust 8515 - Community Project	-	(1,550)	(1,550)
Voluntary Action Merthyr Tydfil Covid19	28,812	(36,098)	(7,286)
Lottery Covid 19 Top Up Grant	-	(1,558)	(1,558)
Lottery Minibus	-	(4,995)	(4,995)
Children in Need Top Up	-	(1,037)	(1,037)
WCVA Recovery Fund	37,967	(39,684)	(1,717)
Reboot, Rebalance, Refresh (VAMT)	-	(8,694)	(8,694)
Helping Hearts Project	-	(1,528)	(1,528)
Youth Led Grant	-	(2,199)	(2,199)
WCVA Third Sector Resilience	9,451	(45,697)	(36,246)
VAMT Dementia Grant	-	(4,928)	(4,928)
Restricted Fixed Assets Fund	1	(24,308)	(24,307)
Merthyr Valleys Task Force Grant	13,716	(13,716)	-
All Wales Play	15,274	(16,360)	(1,086)
MTCBC Summer Project	5,410	(5,409)	1
Ffos y Fran	1,500	(1,500)	-
Youth Cymru	2,000	(2,000)	-
Transport for Wales	2,259	(2,259)	-
Children In Need 2021	18,685	(24,727)	(6,042)
Money Heros	1,000	(1,788)	(788)
Easter Half Term Event	1,000	(1,000)	-
Magic Little Stars	500	(254)	246
Coop local Community Grant	1,901	(1,915)	(14)
Asda Bring Communities Back Together	800	(800)	-
Food Poverty Grant	3,007	(2,857)	150
Your Way 2022	1,846	(1,639)	207
Winter Pressures Fund (VAMT)	3,000	(2,800)	200
Wellbeing for Staff Fund	1,500	(1,500)	-
Loneliness and Isolation Grant	2,229	(4,457)	(2,228)

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

19. MOVEMENT IN FUNDS - continued

Groundworks	1,000	(2,000)	(1,000)
Childcare Incentive Grant	1,000	(2,000)	(1,000)
Mega Stars	2,000	(4,000)	(2,000)
National Lottery Community Fund - Connecting Com	98,861	(130,815)	(31,954)
Neighbourhood Knowledge	13,706	(13,277)	429
NHS - Prevention funding	20,338	(20,338)	-
Fit & Fed	2,757	(2,639)	118
Transport for Wales Outdoor Grant	3,000	(3,000)	-
Summer of Fun 2022	3,909	(6,818)	(2,909)
CWVYS Summer Fun	8,899	(4,481)	4,418
Medium night 2022	300	(286)	14
Halloween 2022	422	(425)	(3)
My Blurred World - NLF	9,857	(9,628)	229
Warm Hearts (National Grid)	10,000	(11,495)	(1,495)
This is Me (MTCBC)	700	(1,438)	(738)
Youth Led Christmas Cheer (VAMT)	670	(670)	-
Marks & Spencer (Neighbourly)	1,000	(1,000)	-
Christmas Events	1,297	(1,297)	-
Merthyr Valleys Homes (Sewing Bee) Grant	1,171	(1,171)	-
	<u>459,220</u>	<u>(623,317)</u>	<u>(164,097)</u>
TOTAL FUNDS	<u><u>715,007</u></u>	<u><u>(869,261)</u></u>	<u><u>(154,254)</u></u>

Activities undertaken with each major fund

The restricted funds of the charity have been applied during the year or are held for future expenditure in the following areas:

MTCBC - SLA

One year's youth provision staffing, running and activity costs to mitigate the impact of income and social disadvantage, and increase wellbeing, participation and active citizenship among young people aged 8 to 25 years.

People Health Trust - Young Peoples Project (8510)

This is a 2 year project. This fund supports work with young people in the immediate neighbourhood to reduce isolation, and the impact of low income by facilitating the development of projects and activities based on their interests and skills; encourage intergenerational projects and activities.

People Health Trust - Community Project (8515)

This is a 2 year project. This fund supports work with all sections of the community, especially older people in the immediate neighbourhood to reduce isolation, and the impact of low income by facilitating the development of projects and activities based on their interests and skills; encourage intergenerational projects and activities.

Margaret Davies Charitable Fund

This funding supported our children in need and young people programme providing resources for sustainable play.

Lottery Covid 19 Top Up Grant

Our original lottery project was reviewed and topped up to match extra need hours and volunteer costs throughout the pandemic.

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

19. MOVEMENT IN FUNDS - continued

Lottery Minibus

Due to the increased capacity for our emergency covid response to cover more areas and people the lottery funded us to obtain a fully adapted minibus to utilise to break mobility barriers for our community members, to deliver food more efficiently and to use long into the recovery stage.

WCVA Third Sector Resilience

This was a gardening and cooking project which allowed rules to be complied with while still meeting peoples needs such as providing hanging basket and gardening workshops.

Restricted Fixed Assets

Restricted Fixed Asset fund represents the amounts set aside to write down the remaining net book value of fixed assets held against restricted funds.

BBC Children in Need 2021

Three year funding (May 2021 - June 2024) for staffing, activities and contribution to running costs grant funding for toddlers aged under 5 years to encourage and support social and learning skills development in children under 5 through a range of activities.

National Lottery Community Fund (Connecting.com)

This is to fund a project employing staff and working with the community to prevent isolation and loneliness.

Neighbourhood Knowledge Fund

This is to fund a project to support healthy eating and in particular to focus on foraging.

NHS - Prevention Fund

This was a Fund to provide preventatives to the lost and vulnerable.

Warm Hearts (National Grid)

This was funding to provide warm home items to the vulnerable.

Other Restricted Grants

The outcomes of other restricted grants are noted in the Trustee Report from page 2.

20. RELATED PARTY DISCLOSURES

The Trustee, Mr Callum Palmer and Twyn Community HUB, are also the directors of Grub Hub Merthyr Tydfil Limited. During the year, the following transactions were made:

Nature of transaction	£
Donation from Grub Hub	250
Staffing Support Costs paid	5,600
Stock Costs paid	4,000
Activity Costs paid	7,660
Donation and Support Costs paid	3,544

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

21. ULTIMATE CONTROLLING PARTY

The Charity is controlled by its Trustees.

22. GIFTS IN KIND

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them.

The number of hours contributed by volunteers in the year was approximately 6,000 (2021: 15,000).

23. GOING CONCERN

The financial statements have been prepared on a going concern basis. Activities of the charity post 31st December 2022 are subject to additional funding being obtained, but the Trustees are confident this will be received.

The trustees therefore believe that the organisation's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the organisation's needs and that no material uncertainty exists.

24. ANALYSIS OF DESIGNATED FUNDS

Designated funds represents the amounts set aside to write down the remaining net book value of fixed assets held against unrestricted funds.

	2022	2021
	£	£
Unamortised fixed assets	12,447	16,750
Designated funds	<u>12,447</u>	<u>16,750</u>

TWYN COMMUNITY HUB

England & Wales - Charity number 1159502

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

Baker Knogle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

TWYN COMMUNITY HUB
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FOR THE YEAR ENDED 31 DECEMBER 2021

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TWYN COMMUNITY HUB
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity was registered as a Charitable Incorporated Organisation on the 5th December 2014.

The Charity changed its name to Twyn Community Hub on the 22nd January 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To act as a resource for young people up to the age of 25 living in Merthyr Tydfil and the surrounding area by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

(a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;

(b) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons."

Public benefit

We have complied with the duty in section 17 of the 2011 Charities Act to have due regard to guidance published by the Commission in respect of our duty to provide public benefit.

Our charity purpose is to act as a resource for young people up to the age of 25 living in Merthyr Tydfil and the surrounding area by providing advice and assistance and organising programmes of physical, educational and other activities.

TWYN COMMUNITY HUB
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year has been a challenging one for Twynirodyn Community Hub with many new issues to overcome post Covid-19 pandemic alongside incoming cost of living concerns. We have extended our reach in terms of creating positive impact in the community and engaged with many inspirational new volunteers which are great positives for us as a charity focused on wellbeing. However, we have found that volunteers are now less able to support our charitable aims due to going back to work, finding new employment, costs & time, meaning their priorities are changing and they are less able to contribute their time.

Throughout this year our young people have faced a challenging time and we have had to be innovative in approach to ensure continued engagement safety and wellbeing needs are met, young people are harder to reach than ever with challenges they are facing growing more complex. Throughout, young volunteers have been inspirational in bridging the generation gap and showing humanity to those who are in need within the community, and this is something we aim to build on going into 2022.

The community support and positive feedback we have received has been instrumental in directing our next steps to best support the community and it is clear that the new few winter months our support and stable involvement in the community is going to be needed more than ever, it is perhaps a time of challenge for us as a charity to overcome in developing a new model of approach focused on basic daily lives - building a support system within the community and to carry on with kindness initiatives.

Consequently, the charity aims to expand its objectives to cover all ages and needs with the pandemic uncovering many unmet needs within the community, experiencing the issues first hand as community members ourselves has given us an unfiltered raw look at what stands in the way of a more positive life allowing us to centre our priorities on what matters most.

The following has been achieved this year:

Our Work within the Community has significantly developed over the last year and changed dramatically in approach following the pandemic and the next challenges to be faced.

Our aims are always centred around improving wellbeing, developing confidence and building self-esteem, all of which have been successfully achieved if through very different ways this year. The focus this year was to continue face to face engagement empowering and connecting people again at their own pace, problem solving barriers together and overcoming these as best we could. This has been achieved through different ways of working, not ideal but still positively impactful with skills embedded- to take active involvement with the current project and those upcoming.

An example of some of the innovative ways we have delivered activities include:

Community outreach and wellbeing check: Regular phone conversations to check wellbeing, referral's and signposting and walkabouts - we know this worked well with engagement during the pandemic and have implemented daily contact as a regular activity for all staff.

Events

We have had Breakfast with the Elves, Christmas grotto, Christmas market, Medium event, The Gift of Christmas, VE Day Afternoon Tea, and Halloween community party and a Halloween scary maze. Planning continues to improve our future Xmas market, grotto, Xmas dinner for those over 65. We feel these celebratory events are important and enable us as an organisation to take the time to enjoy shared events and experiences further building engagement.

Community digital project

This historical project has had long lasting impacts due to transferable skills learnt though this being used on new issues incoming - we have started taking laptop/iPads donations for refurbishment to have our own lending library.

Challenges

TWYN COMMUNITY HUB
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Marketing and advertising is always a challenge within a small community as a charity as marketing resources are expensive and often not funded through grant funding. We know that word of mouth works well and have been looking at lowering printing costs in administration ways in order to allocate funds to leaflets and letters with information to be made available.

Links

We have maintained good links with the local schools including our local Welsh and SEND schools with all sessions being socially inclusive. Greenfields School use our hub eco garden for their transition into independence for those nearing the end of their educational time in school. Twynyrodyn school continues to correspond with us to create a joined up community approach going forwards with a shared asset approach. We have also continued to work collaboratively, including the Workers Educational Association, Gellideg Foundation, bridges into work, Merthyr Tydfil steering group, Glynmil Travellers site, The Cwm Taff partners group, Dowlais Engine House, VAMT, Merthyr Job Centre and Drug Aid - many of who also promote our services. We have also strengthened our links with Merthyr Valleys Homes who have provided support with capital works including re tarmacking our drive to allow our minibus to enter safely and are now financing an area of land for us to become accessible as our own car park - alleviating the traffic issues attendance at our hub facilitates. We constantly evaluate the project including activity feedback, community consultations self & event evaluations. Good sharing practice informs best policy's and working frameworks in order to stay focused on our aims and objectives. The trustees are very confident in our growth as a charity and in our ability to maintain this going forwards ensuring the community members are heard and their voices are our directives, staff are treated fairly and new challenges are problem solved as a team.

Activities undertaken with each major fund

The restricted funds of the charity have been applied during the year or are held for future expenditure in the following areas:

BBC Children in Need

Three year funding (May 2021 - June 2024) for staffing, activities and contribution to running costs grant funding for toddlers aged under 5 years to encourage and support social and learning skills development in children under 5 through a range of activities.

Children in need funded sessions:

Soft/Messy Play and Sensory play 4 hours weekly (Tuesday/ Thursday): This is a safe space to explore, make choices, gain independence, meet developmental milestones and to prevent isolation for parents who gain a support network going forwards from these groups.

Messy play attendants - 13-17

Sensory play - 18- 20 weekly

(average number worked over a 3 month time frame)

Money Heroes - Children in need - The programme contributes to practical skills surrounding money and the confidence needed to manage budgets.

MTCBC - SLA

One year's youth provision staffing, running and activity costs to mitigate the impact of income and social disadvantage, and increase wellbeing, participation and active citizenship among young people aged 8 to 25 years. 6 hours face to face open access sessions running over 3 days Mon, Thursday and Friday. Safe Space to come and meet peers, Develop social skills, Form healthy relationships, Gain/improve communication skills, Team Building and Sportsman ship skills, Cooking and budgeting. Opportunity to discuss concerns with trusted person, making new friends, learning new skills. Attending workshops specific to age/challenges and interests of young people (Bullying, sexual health, emotions, LGBT, Identity, Career options, Volunteering).

Monday attendance average - 36 /Thursday - 42/ Friday 12.

Youth Cymru / Garfield Western

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Two year contribution to core costs to enable our youth provision to run safely.

Youth led projects

Support given from Voluntary Action Merthyr Tydfil to empower our young people and allow them to direct their own session, so far an art project has been funded and stall resources for our Christmas Market.

Holiday funding

Summer of fun -Community based interactive, creative, and play-based initiatives for all ages. Engage young people who have been missed or unable to attend play provisions due to being a young carer etc. Counteract negative pandemic impacts such as social development, social isolation, and loneliness, unhealthy nutrition, and exercise habits.

Health and Fitness week during youth sessions

Use of open green spaces: Tennis Tournaments, Circuit Training, Football, and match skills. survival, archery, last man standing.

Big Lottery ABCD

This is a 3 year project. Supporting work with all sections of the community, especially older people in the immediate and wider neighbourhoods to reduce isolation and the impact of low income by facilitating the development of projects and activities based on their interests and skills; encourage intergenerational projects and activities.

Family night

National lottery funded group initially, however this group has been self run over the last few months with staff periodically facilitating the session. The aim of this session is to enable families/ children to interact and plan and carry out activities together. The challenges have been time with many families also working committing to a plan has been difficult. The aim for this group is to continue to guide with the next direction being to incorporate a cooking and budgeting project where all members can share skills and tips and hopefully continue to grow this group. Regular attendees - 8

Minibus project

We have continued to look for extra funding to supplement our minibus project acquired through a lottery project with different groups benefitting from its access in future.

Lottery Eco Project

This funding enabled us to build a community garden for fresh produce to be grown, we started out with overgrown brambles etc and have been able to end up with a poly tunnel which is safe and accessible, fruit cages and planting areas for community open access. This group has thrived post pandemic starting off as a group of 8 young people aged from 11-18 years, however this has grown to cover all ages and has been a life saver for many people suffering mental health symptoms. This project looks at the climate and environment for educational purposes, looks at where food comes from and its benefits and looks to teach healthy and valuable skills.

Transport for Wales

Funding to sustain our gardens and the safe use of them through resources such as peat free soil, bulbs and water features.

Sewing Bees

This session runs in the afternoon once a week with times negotiated with members to enable all those interested to be able to attend more freely. Age range for this group is 44+ with 9 regular attendees.

Tech Tips

Drop in session to provide knowledge, opportunities and support into other needed services to tackle the cost of living, bus passes, personal independence payments and other important matters effecting our community.

Megastars

Dedicated day allocated to meeting gap in provisions for those with special characteristics who do not fit the deficit approach carried out by statutory provisions. Funding for this group has been made up of small grants so far from Neighbourly, Marks and Spencer and the co-operative.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Staff wellbeing fund

Voluntary Action Merthyr Tydfil funded project to allow staff team building. Murder Mystery night and meal.

Winter pressures fund

Support for food distribution awarded by Voluntary Action Merthyr Tydfil. Basics stocked and provided in addition to budget menu ideas.

Childcare Incentive

Play Wales facilitated outdoor equipment for grading and safe risk taking.

Merthyr Tydfil Valleys Taskforce fund

As a community Hub we have developed collaborative links with local health boards, Neighbourhood Care Networks, private and voluntary sector partners etc to develop and maintain our ability to provide eco-therapy/well-being activities to people across the south Wales valleys to improve their well-being whilst connecting to local natural heritage as a long-term goal. This funding has facilitated enhancements such as a large canopy at the front of the building allowing all year-round use and protection supporting outdoor engagements with a visually pleasing warm welcome increasing our ability to adhere to Covid restrictions when entering the building, when engaging in outdoor activity and when collecting food.

- Outdoor seating provision to allow socially distancing to be facilitated and to provide enhanced seating enabling us as a hub and food establishment to grow and take on more outdoor projects, already a passion of ours.
- Outdoor heating to allow for safe Covid practice as restrictions allow outdoor engagements to move forward.
- Outdoor planting areas including sensory garden experiences and bush craft etc.
- Electrical supply outdoors to allow late night trading, all year trading and heating.
- Back yard Canopy to allow further use of this area where the seating and heating will be.
- Storage shed to securely store any equipment.

Voluntary Action Dementia project fun

We have provided emotional, physical and practical support using a person-centred approach surrounding the whole family engaging new volunteers to support in many ways such as befriending, telephone support, assisting to appointments etc, taking the pressure off the families and individuals making families feel more secure and supported, therefore lessening emotional stress. Practical support has ranged from adaptations to the home, alarm systems, personal shopping, wellbeing checks, advocacy, appointments escorts, transport and financial aid.

An important part of this funding request was to recognise the need of all affected by dementia, to raise awareness and to come together in safe covid practice through putting together events, trips and support cafes to:

- Combat loneliness and isolation of people living with dementia, their family and Carers
- Prevent unnecessary access to statutory services/support discharge by maintaining and supporting practical and wellbeing support for carers.
- Support beneficiary groups to maintain their health, wellbeing, and independence
- Helping community and voluntary organisations build capacity
- Reduce the impact of Covid-19
- Provide enjoyment beyond practical need.

Fros Yr Fran Funding

Contribution towards walking group equipment.

Asda Community fund

This funding allowed us to put on a free community Christmas meal with entertainment for all those spending Christmas alone catering for 80 people.

Food Poverty Fund MTCBC

This allowed us to build our community kitchen with enough for resources to stock up on basics for cooking sessions.

TWYN COMMUNITY HUB
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Co-operative Community fund

A contribution to our wellbeing services including emergency food parcels.

WCVA Recovery Fund

Post COVID this funding allowed us to create a safe space enabling us to resume services whilst also creating gardening opportunities through resource funding allowing us to utilise our assets the best we could whilst restrictions inhibited usual engagement methods.

WCVA Third Sector Resilience Fund

A major funder throughout COVID response and recovery helping us to turn our community consultations and immediate need forecasts into a pretty quick response. Job opportunities were created whilst also piloting a model of care through food and Wellbeing as a blended engagement technique.

Voluntary Action Merthyr Tydfil ICF Fund - Reboot and Refresh

We provided sessions aimed at combatting the effects of loneliness and isolation, supporting mental and physical health with the aim of reducing the likelihood of hospitalisation and visits to the GP. Support was aimed at independence, combatting obesity by healthy cooking/ encouraging activity, and improving confidence interacting with others, trying new things and venturing out of their comfort zone, all with a firm support network from us and our connections.

This included facilitating the below including impact:

- Online & in person sessions in dance fitness, gym, recipe kit bags, healthy eating recipe cards, Pilates, yoga, phone ins (68 separate sessions in total). Advertising and recommendations of other services when they were seen to be needed including training to further educational skills & employability, encouraging them to join family activity groups to encourage carers, parents & grandparents involved to occupy the children and also help with their physical & mental health.
- 52 participants registered
- 28 sessions delivered online & in person
- 16 also took on other Twyn Community Hub activities & services

Some participants also registered with our community meals as a result of being informed of them, ensuring healthy meals were delivered to their door where they may not have had access to this service before.

Through identifying the needs of our community profile and use of staff & contacts, we were able to put sessions into place with immediate effect, working with local companies such as Green Refill (a local reduced waste store providing local fresh healthy produce), to work with our recipe kit provision, and our in person & online sessions worked very well with set times and the availability to redo the sessions again or at a different time if they were unable to do it live.

Summary of Activity Outcomes:

Session Type	Engagement (total across 2021)	Details
SLA Youth	4500	3250 Male and 1250 Female
Children in Need	1750	1350 Female and 400 Male
Sewing Bees	340	340 Female
Family Night	300	225 Female and 75 Male
Megastars	200	155 Male and 45 Female
Tech Tips	42	32 Male and 10 Female
Walking Group	72	72 Female
Eco Garden	200	22 Female and 178 Male
Dementia Group	120	83 Female and 37 Male
Christmas Market	540	444 Female and 96 Male
Christmas Grotto	350	206 Female and 144 Male
Breakfast with Elves	80	64 Female and 16 Male

TWYN COMMUNITY HUB
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Halloween Maze	300	155 Female and 145 Male
Halloween Community Party	80	66 Female and 14 Male
Medium Night	70	65 Female and 5 Male
Meals on Wheels (WCVA)	3432	2080 Female and 1352 Male
Reboot and Refresh	336	51 Female and 285 Male
The Gift of Christmas	65	35 Female and 30 Male
Afternoon Tea VE Day	120	80 Female and 40 Male
Christmas Community Meal	60	55 Female and 5 male

FINANCIAL REVIEW

Grants and Fundraising

Twyn Community Hub has been lucky enough to receive some grant funding from generous organisations, these can be seen in note 3 in the accounts.

Reserves policy

Twyn Community hub are keenly aware of the need to secure our viability beyond the immediate future. In order to be able to provide reliable services over the longer term. Twyn community hub must be able to absorb setbacks and take advantage of change and opportunity. We provide for this by putting aside, when we afford it, some of our current income as a reserve against future uncertainties.

A minimum level of reserves required for 1 quarter = £15,000. Twynrodyn Community Hub accepts that where possible it will need absorb setbacks and take advantage of change and opportunity. Twyn Community provide for this by putting aside, when we afford it, some of our current income as a reserve against future uncertainties.

The charity currently holds free reserves of £19,070 (2020: £42,071). The target reserves level, as stated above, is £15,000 being required spend for one financial quarter. Reserves are therefore well in excess of target and trustees and staff have worked hard in order to achieve this result.

Twyn community hub will continue to fundraise, welcome donation and use our premises for rental to retain and build reserves. Since our hire charges are significantly cheaper than other local halls, there is unlikely to be a problem increasing our rates if we need too. Twyn Community hub is also expanding its café and catering services to develop further income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

New Trustees must be interviewed by the current Board of Trustees, and if appointed are informed of their legal obligations under charity law, the decision making process and the business plan and recent financial performance of the charity. The charity aims to recruit people who can offer a range of skills for example personnel, training, finance etc.

Organisational structure

The charity currently has 5 trustees. The maximum number of charity trustees is 12. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159502

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Principal address

TAG Community Centre
Glasier Road
Twynrodyn
Merthyr Tydfil
CF47 0TD

Trustees

C J Palmer
K Smart
D McInnes
S Hier
R Davies

Independent Examiner

Richard I Knoyle ACA FCCA
Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

Bankers

HSBC Bank Plc
127-128 High Street
Merthyr Tydfil
CF47 8DN

Charity day to day management

C.J.Palmer

Approved by order of the board of trustees on 20 April 2023 and signed on its behalf by:

C J Palmer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

Independent examiner's report to the trustees of Twyn Community HUB (Previously known as Twyn Action Group Youth Club)

I report to the charity trustees on my examination of the accounts of Twyn Community HUB (Previously known as Twyn Action Group Youth Club) (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the 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 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust 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.

Richard I Knoyle ACA FCCA
The Institute of Chartered Accountants in England and Wales

Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

20 April 2023

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	67,622	29,999	97,621	39,456
Charitable activities					
Youth Club	3	76,978	220,851	297,829	589,754
Other income		18,849	-	18,849	3,910
Total		<u>163,449</u>	<u>250,850</u>	<u>414,299</u>	<u>633,120</u>
 EXPENDITURE ON					
Charitable activities					
Youth Club	4	<u>166,962</u>	<u>334,826</u>	<u>501,788</u>	<u>443,384</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	18	<u>(3,513)</u> <u>(7,346)</u>	<u>(83,976)</u> <u>7,346</u>	<u>(87,489)</u> <u>-</u>	<u>189,736</u> <u>-</u>
Net movement in funds		(10,859)	(76,630)	(87,489)	189,736
 RECONCILIATION OF FUNDS					
Total funds brought forward		46,679	149,481	196,160	6,424
 TOTAL FUNDS CARRIED FORWARD		 <u><u>35,820</u></u>	 <u><u>72,851</u></u>	 <u><u>108,671</u></u>	 <u><u>196,160</u></u>

The notes form part of these financial statements

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

BALANCE SHEET
31 DECEMBER 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	11	76,249	82,741
CURRENT ASSETS			
Stocks	12	6,500	7,000
Debtors	13	22,266	10,391
Cash at bank and in hand		35,939	147,353
		64,705	164,744
CREDITORS			
Amounts falling due within one year	14	(16,531)	(38,723)
NET CURRENT ASSETS			
		48,174	126,021
TOTAL ASSETS LESS CURRENT LIABILITIES			
		124,423	208,762
CREDITORS			
Amounts falling due after more than one year	15	(15,752)	(12,602)
NET ASSETS			
		108,671	196,160
FUNDS			
Unrestricted funds	18	35,820	46,679
Restricted funds		72,851	149,481
TOTAL FUNDS			
		108,671	196,160

The financial statements were approved by the Board of Trustees and authorised for issue on 20 April 2023 and were signed on its behalf by:

C J Palmer - Trustee

**TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	(104,118)	194,923
Net cash (used in)/provided by operating activities		<u>(104,118)</u>	<u>194,923</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(16,446)	(102,601)
Sale of tangible fixed assets		6,000	-
Net cash used in investing activities		<u>(10,446)</u>	<u>(102,601)</u>
Cash flows from financing activities			
New loans in year		3,150	12,602
Net cash provided by financing activities		<u>3,150</u>	<u>12,602</u>
Change in cash and cash equivalents in the reporting period			
		(111,414)	104,924
Cash and cash equivalents at the beginning of the reporting period		<u>147,353</u>	<u>42,429</u>
Cash and cash equivalents at the end of the reporting period		<u><u>35,939</u></u>	<u><u>147,353</u></u>

The notes form part of these financial statements

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(87,489)	189,736
Adjustments for:		
Depreciation charges	18,063	19,860
Profit on disposal of fixed assets	(1,125)	-
Decrease/(increase) in stocks	500	(3,500)
Increase in debtors	(11,875)	(9,891)
Decrease in creditors	(22,192)	(1,282)
Net cash (used in)/provided by operations	<u>(104,118)</u>	<u>194,923</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/21 £	Cash flow £	At 31/12/21 £
Net cash			
Cash at bank and in hand	147,353	(111,414)	35,939
	<u>147,353</u>	<u>(111,414)</u>	<u>35,939</u>
Debt			
Debts falling due after 1 year	(12,602)	(3,150)	(15,752)
	<u>(12,602)</u>	<u>(3,150)</u>	<u>(15,752)</u>
Total	<u>134,751</u>	<u>(114,564)</u>	<u>20,187</u>

The notes form part of these financial statements

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Legal form

The charity is a charitable incorporated organisation.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied:

Voluntary income received by way of grants, gifts or donation is included in full on receipt unless it is subject to a condition when it is treated as deferred income.

Deferred income. Income or grants received in advance are held as deferred income and carried forward to future accounting periods to be released when the defined purpose of the work or project have been completed, approved or certified.

Gifts in kind are included in the income and expenditure account where they are applied in carrying out charitable activities, where the company would otherwise have to purchase the donated facility and the benefit is both quantifiable and material. The quantifiable benefit is shown as both incoming and expended resources within the appropriate funds. Where the gift is an asset it is treated as income and taken to stock or fixed assets as appropriate. The value of services provided by volunteers is not quantified.

Investment income is included when receivable.

Other income. This is contributions from restricted funds towards core costs of the organisation. An unrestricted designated fund is to be used to hold all such contributions prior to them being expended.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are included in the balance sheet at historic cost less accumulated depreciation. Grant receipts which fund fixed asset acquisitions are taken to restricted funds and the appropriate depreciation charge is made against those funds over the expected useful life of the asset.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

Pension costs are contributions made by the charitable company to both employees own personal pension schemes together with contributions made to the employees government work place pension scheme.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Going concern

The trustees believe that the organisation's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the organisation's needs and that no material uncertainty exists. See Note 21 for further information.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	67,621	24,456
Service Level Agreement	30,000	15,000
	97,621	39,456
	97,621	39,456

3. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Grants	Youth Club	264,401	536,169
Shop income	Youth Club	-	456
Rental income	Youth Club	-	150
Door entry income	Youth Club	1,578	-
Meal on Wheels	Youth Club	31,850	52,979
		297,829	589,754
		297,829	589,754

Grants received, included in the above, are as follows:

		2021	2020
		£	£
Big Lottery		79,080	157,407
Garfield Weston		30,000	-
		109,080	157,407
Carried forward		109,080	157,407

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

3. INCOME FROM CHARITABLE ACTIVITIES - continued

	2021	2020
	£	£
Brought forward	109,080	157,407
Children In Need	9,342	13,545
Peoples Health Trust	2,394	16,816
VAMT	35,540	15,300
Margaret Davies Charitable Fund	-	2,000
Community Aid Foundation	-	9,500
Gosling Foundation	-	5,000
Moondance Foundation	-	39,840
WCVA	47,418	98,287
Health Board Transformation	-	7,061
Western Power	-	2,200
Martin Lewis Fund	-	10,000
DM Thomas Foundation	-	1,000
Community Foundation in Wales	-	24,000
Legal and General	-	3,000
The Albert Hunt Trust	-	3,000
The Newbury Trust	-	3,000
Clothworkers Foundation	-	5,000
The Bernard and Sunley Foundation	-	5,000
Helping Hands Project	-	40,000
Youth Led Grant	-	2,400
Miscellaneous Grants	10,050	15,050
VSEF Small Grants	-	3,000
Comic Relief VSEF Grant	-	1,500
VSRF Small Grant	-	53,263
Merthyr Tydfil County Borough Council	24,314	-
Youth Support Fund	2,000	-
Transport for Wales	2,000	-
Money Heros	1,000	-
Co-op	2,401	-
ASDA	800	-
Cymryd Rhan	1,500	-
Merthyr Valleys Task Force	13,716	-
RCTCBC	1,846	-
Tesco (Groundworks)	1,000	-
	<hr/>	<hr/>
	<u>264,401</u>	<u>536,169</u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Youth Club	485,447	16,341	501,788

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

Included within direct costs is a donation of £6,000 to Grub HUB Limited. Grub HUB Limited is a company limited by guarantee which is associated with Twyn Community HUB. The donation was to enable Grub HUB Limited to purchase a vehicle to carry on their activities.

6. SUPPORT COSTS

	Finance £	Information technology £	Governance costs £	Totals £
Youth Club	2,394	6,900	7,047	16,341

Governance:

Accountancy & independent examination fee	4,238
HR Management fees	2,809
	<u>7,047</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

The trustees did not receive any emoluments; out of pocket expenses were reimbursed which were not in excess of £Nil (2020: £Nil).

8. STAFF COSTS

	2021 £	2020 £
Wages and salaries	186,914	163,642
Other pension costs	2,692	2,159
	<u>189,606</u>	<u>165,801</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Average number of employees	16	12

No employees received emoluments in excess of £60,000.

There are no high paid staff.

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

8. STAFF COSTS - continued

Included in the above is employers national insurance contributions amounting to £5,814.

The key management of the charity comprises the Directors/Trustees. The total benefits of the the key management personnel of the charity was £Nil (2020: £Nil).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	24,455	15,001	39,456
Charitable activities			
Youth Club	110,676	479,078	589,754
Other income	3,910	-	3,910
Total	139,041	494,079	633,120
EXPENDITURE ON			
Charitable activities			
Youth Club	87,527	355,857	443,384
NET INCOME	51,514	138,222	189,736
Transfers between funds	(4,758)	4,758	-
Net movement in funds	46,756	142,980	189,736
RECONCILIATION OF FUNDS			
Total funds brought forward	(76)	6,500	6,424
TOTAL FUNDS CARRIED FORWARD	46,680	149,480	196,160

10. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration constituted an independent examiners fee of £4,238 (2020: £2,400).

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 January 2021	27,574	33,357	41,670	102,601
Additions	-	16,446	-	16,446
Disposals	-	-	(6,500)	(6,500)
	<u>27,574</u>	<u>49,803</u>	<u>35,170</u>	<u>112,547</u>
DEPRECIATION				
At 1 January 2021	1,103	8,339	10,418	19,860
Charge for year	1,103	10,366	6,594	18,063
Eliminated on disposal	-	-	(1,625)	(1,625)
	<u>2,206</u>	<u>18,705</u>	<u>15,387</u>	<u>36,298</u>
NET BOOK VALUE				
At 31 December 2021	<u>25,368</u>	<u>31,098</u>	<u>19,783</u>	<u>76,249</u>
At 31 December 2020	<u>26,471</u>	<u>25,018</u>	<u>31,252</u>	<u>82,741</u>

12. STOCKS

	2021 £	2020 £
Stocks	6,500	7,000
	<u>6,500</u>	<u>7,000</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	22,266	2,641
Other debtors	-	7,750
	<u>22,266</u>	<u>10,391</u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,996	7,780
Social security and other taxes	7,742	4,738
Other creditors	-	1
Pension Creditor	962	559
Deferred income	-	20,733
Accrued expenses	5,245	1,007
Credit card	586	3,905
	<u>16,531</u>	<u>38,723</u>
	<u>Year to</u>	<u>Year to</u>
	31/12/21	31/12/20
	£	£
Deferred income		
Opening Balance	20,733	33,415
Movement in the period	(20,733)	(12,682)
	<u>-</u>	<u>20,733</u>

Deferred income represents income received from contributing agencies where the contribution was restricted to a fixed time period project which extends beyond the current financial year. Income is deferred on the basis that the contribution was to the project as a whole, the time period of the project was fully disclosed to the contributing agencies and that time period is certain.

The deferred income carried forward is analysed as follows:

	Year to	Year to
	31/12/21	31/12/20
Big Lottery ABCD	-	19,775
Peoples Health Trust	-	-
Margaret Davies (donation)	-	-
MTCBC SLA	-	958
Big Lottery Eco Garden	-	-
	<u>-</u>	<u>20,733</u>

**TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other loans (see note 16)	15,752	12,602
	<u>15,752</u>	<u>12,602</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
WCVA Resilience loan	15,752	12,602

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Year to 31/12/2021 Total Funds	Period to 31/12/2020 Total Funds
	£	£	£	£
Fixed Assets	16,750	59,499	76,249	82,742
Net Current Assets	19,070	13,352	32,422	113,418
	<u>35,820</u>	<u>72,851</u>	<u>108,671</u>	<u>196,160</u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

18. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General Youth Club Fund	42,071	(3,321)	(19,680)	19,070
Designated Fixed Assets	4,608	(192)	12,334	16,750
	<u>46,679</u>	<u>(3,513)</u>	<u>(7,346)</u>	<u>35,820</u>
Restricted funds				
Children in Need	2,676	(2,676)	-	-
MTCBC - SLA	-	(389)	389	-
Peoples Health Trust - Young Peoples Project	-	(1,550)	1,550	-
Big Lottery ABCD	5,559	(5,579)	20	-
Lottery Eco Project	736	(735)	(1)	-
Margaret Davies Charitable Fund	954	(704)	-	250
Peoples Health Trust 8515 - Community Project	1,550	-	-	1,550
Voluntary Action Merthyr Tydfil Covid19	4,030	(7,286)	3,256	-
Lottery Covid 19 Top Up Grant	1,558	-	-	1,558
Lottery Minibus	2,245	(4,995)	2,750	-
Children in Need Top Up	1,037	(1,037)	-	-
WCVA Recovery Fund	1,741	(1,717)	(24)	-
Reboot, Rebalance, Refresh (VAMT)	8,694	(8,694)	-	-
Helping Hearts Project	1,549	(1,528)	(21)	-
Youth Led Grant	2,199	(2,199)	-	-
WCVA Third Sector Resilience	33,096	(36,246)	3,150	-
VAMT Dementia Grant	3,723	(4,928)	1,205	-
Restricted Fixed Assets Fund	78,134	(13,760)	(4,875)	59,499
All Wales Play	-	51	(51)	-
MTCBC Summer Project	-	1	(1)	-
Transport for Wales	-	1,140	-	1,140
Children In Need 2021	-	1,340	-	1,340
Money Heros	-	(788)	788	-
Magic Little Stars	-	246	(246)	-
Coop local Community Grant	-	(14)	14	-
Food Poverty Grant	-	150	(150)	-
Your Way 2022	-	207	(207)	-
Winter Pressures Fund (VAMT)	-	200	(200)	-
Wellbeing for Staff Fund	-	1,286	-	1,286
Loneliness and Isolation Grant	-	2,228	-	2,228
Groundworks	-	1,000	-	1,000
Childcare Incentive Grant	-	1,000	-	1,000
Mega Stars	-	2,000	-	2,000
	<u>149,481</u>	<u>(83,976)</u>	<u>7,346</u>	<u>72,851</u>
TOTAL FUNDS	<u>196,160</u>	<u>(87,489)</u>	<u>-</u>	<u>108,671</u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Youth Club Fund	163,449	(166,770)	(3,321)
Designated Fixed Assets	-	(192)	(192)
	<hr/>	<hr/>	<hr/>
	163,449	(166,962)	(3,513)
Restricted funds			
Children in Need	-	(2,676)	(2,676)
MTCBC - SLA	30,001	(30,390)	(389)
Peoples Health Trust - Young Peoples Project	2,394	(3,944)	(1,550)
Big Lottery ABCD	79,080	(84,659)	(5,579)
Lottery Eco Project	-	(735)	(735)
Margaret Davies Charitable Fund	-	(704)	(704)
Voluntary Action Merthyr Tydfil Covid19	28,812	(36,098)	(7,286)
Lottery Minibus	-	(4,995)	(4,995)
Children in Need Top Up	-	(1,037)	(1,037)
WCVA Recovery Fund	37,967	(39,684)	(1,717)
Reboot, Rebalance, Refresh (VAMT)	-	(8,694)	(8,694)
Helping Hearts Project	-	(1,528)	(1,528)
Youth Led Grant	-	(2,199)	(2,199)
WCVA Third Sector Resilience	9,451	(45,697)	(36,246)
VAMT Dementia Grant	-	(4,928)	(4,928)
Restricted Fixed Assets Fund	-	(13,760)	(13,760)
Merthyr Valleys Task Force Grant	13,716	(13,716)	-
All Wales Play	8,396	(8,345)	51
MTCBC Summer Project	5,410	(5,409)	1
Ffos y Fran	1,500	(1,500)	-
Youth Cymru	2,000	(2,000)	-
Transport for Wales	1,999	(859)	1,140
Children In Need 2021	9,342	(8,002)	1,340
Money Heros	1,000	(1,788)	(788)
Easter Half Term Event	1,000	(1,000)	-
Magic Little Stars	500	(254)	246
Coop local Community Grant	1,901	(1,915)	(14)
Asda Bring Communities Back Together	800	(800)	-
Food Poverty Grant	3,007	(2,857)	150
Your Way 2022	1,846	(1,639)	207
Winter Pressures Fund (VAMT)	3,000	(2,800)	200
Wellbeing for Staff Fund	1,500	(214)	1,286
Loneliness and Isolation Grant	2,228	-	2,228
Groundworks	1,000	-	1,000
Childcare Incentive Grant	1,000	-	1,000
Mega Stars	2,000	-	2,000
	<hr/>	<hr/>	<hr/>
	250,850	(334,826)	(83,976)
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	414,299	(501,788)	(87,489)

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General Youth Club Fund	(76)	51,705	(9,558)	42,071
Designated Fixed Assets	-	(192)	4,800	4,608
	(76)	51,513	(4,758)	46,679
Restricted funds				
Children in Need	1,200	1,476	-	2,676
MTCBC - SLA	-	(4,517)	4,517	-
Peoples Health Trust - Young Peoples Project	-	71	(71)	-
Big Lottery ABCD	5,300	9,082	(8,823)	5,559
Lottery Eco Project	-	736	-	736
Margaret Davies Charitable Fund	-	1,155	(201)	954
Peoples Health Trust 8515 - Community Project	-	1,550	-	1,550
Community Aid Foundation	-	6,379	(6,379)	-
Voluntary Action Merthyr Tydfil Covid19	-	4,030	-	4,030
Lottery Covid 19 Top Up Grant	-	3,558	(2,000)	1,558
WCVA Covid 19	-	(2)	2	-
Health Board Transformation	-	4,561	(4,561)	-
Martin Lewis Fund	-	10,000	(10,000)	-
The Albert Hunt Trust	-	1,000	(1,000)	-
Lottery Minibus	-	37,415	(35,170)	2,245
Newbury Trust	-	2,000	(2,000)	-
Clothworkers Foundation	-	5,000	(5,000)	-
Lottery Summer Project	-	1,151	(1,151)	-
Children in Need Top Up	-	3,037	(2,000)	1,037
The Bernard and Sunley Foundation	-	5,000	(5,000)	-
WCVA Recovery Fund	-	12,444	(10,703)	1,741
Reboot, Rebalance, Refresh (VAMT)	-	10,194	(1,500)	8,694
Recover Respond (Community Foundation in Wales)	-	2,004	(2,004)	-
Helping Hearts Project	-	1,549	-	1,549
Youth Led Grant	-	2,199	-	2,199
WCVA Third Sector Resilience	-	33,096	-	33,096
VAMT Dementia Grant	-	3,723	-	3,723
Restricted Fixed Assets Fund	-	(19,668)	97,802	78,134
	6,500	138,223	4,758	149,481
TOTAL FUNDS	6,424	189,736	-	196,160

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Youth Club Fund	139,040	(87,335)	51,705
Designated Fixed Assets	-	(192)	(192)
	<hr/>	<hr/>	<hr/>
	139,040	(87,527)	51,513
Restricted funds			
Children in Need	8,546	(7,070)	1,476
MTCBC - SLA	15,001	(19,518)	(4,517)
Peoples Health Trust - Young Peoples Project	8,437	(8,366)	71
Big Lottery ABCD	75,734	(66,652)	9,082
Lottery Eco Project	10,282	(9,546)	736
Margaret Davies Charitable Fund	2,000	(845)	1,155
Peoples Health Trust 8515 - Community Project	8,379	(6,829)	1,550
Community Aid Foundation	9,500	(3,121)	6,379
Gosling Foundation	5,000	(5,000)	-
Voluntary Action Merthyr Tydfil Covid19	9,800	(5,770)	4,030
Lottery Covid 19 Top Up Grant	21,378	(17,820)	3,558
WCVA Covid 19	60,482	(60,484)	(2)
Health Board Transformation	7,061	(2,500)	4,561
Martin Lewis Fund	10,000	-	10,000
DM Thomas Foundation - Les Mills	1,000	(1,000)	-
Community Foundation in Wales Fund	4,000	(4,000)	-
Legal and General	3,000	(3,000)	-
The Albert Hunt Trust	3,000	(2,000)	1,000
Lottery Minibus	45,000	(7,585)	37,415
Newbury Trust	3,000	(1,000)	2,000
Clothworkers Foundation	5,000	-	5,000
Lottery Summer Project	5,013	(3,862)	1,151
Children in Need Top Up	5,000	(1,963)	3,037
The Bernard and Sunley Foundation	5,000	-	5,000
WCVA Recovery Fund	53,262	(40,818)	12,444
Reboot, Rebalance, Refresh (VAMT)	4,999	5,195	10,194
Recover Respond (Community Foundation in Wales)	20,000	(17,996)	2,004
Helping Hearts Project	40,000	(38,451)	1,549
Youth Led Grant	2,400	(201)	2,199
WCVA Third Sector Resilience	37,806	(4,710)	33,096
VAMT Dementia Grant	5,000	(1,277)	3,723
Restricted Fixed Assets Fund	-	(19,668)	(19,668)
	<hr/>	<hr/>	<hr/>
	494,080	(355,857)	138,223
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	633,120	(443,384)	189,736

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General Youth Club Fund	(76)	48,384	(29,238)	19,070
Designated Fixed Assets	-	(384)	17,134	16,750
	(76)	48,000	(12,104)	35,820
Restricted funds				
Children in Need	1,200	(1,200)	-	-
MTCBC - SLA	-	(4,906)	4,906	-
Peoples Health Trust - Young Peoples Project	-	(1,479)	1,479	-
Big Lottery ABCD	5,300	3,503	(8,803)	-
Lottery Eco Project	-	1	(1)	-
Margaret Davies Charitable Fund	-	451	(201)	250
Peoples Health Trust 8515 - Community Project	-	1,550	-	1,550
Community Aid Foundation	-	6,379	(6,379)	-
Voluntary Action Merthyr Tydfil Covid19	-	(3,256)	3,256	-
Lottery Covid 19 Top Up Grant	-	3,558	(2,000)	1,558
WCVA Covid 19	-	(2)	2	-
Health Board Transformation	-	4,561	(4,561)	-
Martin Lewis Fund	-	10,000	(10,000)	-
The Albert Hunt Trust	-	1,000	(1,000)	-
Lottery Minibus	-	32,420	(32,420)	-
Newbury Trust	-	2,000	(2,000)	-
Clothworkers Foundation	-	5,000	(5,000)	-
Lottery Summer Project	-	1,151	(1,151)	-
Children in Need Top Up	-	2,000	(2,000)	-
The Bernard and Sunley Foundation	-	5,000	(5,000)	-
WCVA Recovery Fund	-	10,727	(10,727)	-
Reboot, Rebalance, Refresh (VAMT)	-	1,500	(1,500)	-
Recover Respond (Community Foundation in Wales)	-	2,004	(2,004)	-
Helping Hearts Project	-	21	(21)	-
WCVA Third Sector Resilience	-	(3,150)	3,150	-
VAMT Dementia Grant	-	(1,205)	1,205	-
Restricted Fixed Assets Fund	-	(33,428)	92,927	59,499
All Wales Play	-	51	(51)	-
MTCBC Summer Project	-	1	(1)	-
Transport for Wales	-	1,140	-	1,140
Children In Need 2021	-	1,340	-	1,340
Money Heros	-	(788)	788	-
Magic Little Stars	-	246	(246)	-
Coop local Community Grant	-	(14)	14	-
Food Poverty Grant	-	150	(150)	-
Your Way 2022	-	207	(207)	-
Winter Pressures Fund (VAMT)	-	200	(200)	-
Wellbeing for Staff Fund	-	1,286	-	1,286
Loneliness and Isolation Grant	-	2,228	-	2,228
Groundworks	-	1,000	-	1,000

**TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. MOVEMENT IN FUNDS - continued

Childcare Incentive Grant	-	1,000	-	1,000
Mega Stars	-	2,000	-	2,000
		6,500		54,247
			12,104	72,851
TOTAL FUNDS		6,424		102,247
			-	108,671

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Youth Club Fund	302,489	(254,105)	48,384
Designated Fixed Assets	-	(384)	(384)
	<hr/>	<hr/>	<hr/>
	302,489	(254,489)	48,000
Restricted funds			
Children in Need	8,546	(9,746)	(1,200)
MTCBC - SLA	45,002	(49,908)	(4,906)
Peoples Health Trust - Young Peoples Project	10,831	(12,310)	(1,479)
Big Lottery ABCD	154,814	(151,311)	3,503
Lottery Eco Project	10,282	(10,281)	1
Margaret Davies Charitable Fund	2,000	(1,549)	451
Peoples Health Trust 8515 - Community Project	8,379	(6,829)	1,550
Community Aid Foundation	9,500	(3,121)	6,379
Gosling Foundation	5,000	(5,000)	-
Voluntary Action Merthyr Tydfil Covid19	38,612	(41,868)	(3,256)
Lottery Covid 19 Top Up Grant	21,378	(17,820)	3,558
WCVA Covid 19	60,482	(60,484)	(2)
Health Board Transformation	7,061	(2,500)	4,561
Martin Lewis Fund	10,000	-	10,000
DM Thomas Foundation - Les Mills	1,000	(1,000)	-
Community Foundation in Wales Fund	4,000	(4,000)	-
Legal and General	3,000	(3,000)	-
The Albert Hunt Trust	3,000	(2,000)	1,000
Lottery Minibus	45,000	(12,580)	32,420
Newbury Trust	3,000	(1,000)	2,000
Clothworkers Foundation	5,000	-	5,000
Lottery Summer Project	5,013	(3,862)	1,151
Children in Need Top Up	5,000	(3,000)	2,000
The Bernard and Sunley Foundation	5,000	-	5,000
WCVA Recovery Fund	91,229	(80,502)	10,727
Reboot, Rebalance, Refresh (VAMT)	4,999	(3,499)	1,500
Recover Respond (Community Foundation in Wales)	20,000	(17,996)	2,004
Helping Hearts Project	40,000	(39,979)	21
Youth Led Grant	2,400	(2,400)	-
WCVA Third Sector Resilience	47,257	(50,407)	(3,150)
VAMT Dementia Grant	5,000	(6,205)	(1,205)
Restricted Fixed Assets Fund	-	(33,428)	(33,428)
Merthyr Valleys Task Force Grant	13,716	(13,716)	-
All Wales Play	8,396	(8,345)	51
MTCBC Summer Project	5,410	(5,409)	1
Ffos y Fran	1,500	(1,500)	-
Youth Cymru	2,000	(2,000)	-
Transport for Wales	1,999	(859)	1,140
Children In Need 2021	9,342	(8,002)	1,340
Money Heros	1,000	(1,788)	(788)

**TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. MOVEMENT IN FUNDS - continued

Easter Half Term Event	1,000	(1,000)	-
Magic Little Stars	500	(254)	246
Coop local Community Grant	1,901	(1,915)	(14)
Asda Bring Communities Back Together	800	(800)	-
Food Poverty Grant	3,007	(2,857)	150
Your Way 2022	1,846	(1,639)	207
Winter Pressures Fund (VAMT)	3,000	(2,800)	200
Wellbeing for Staff Fund	1,500	(214)	1,286
Loneliness and Isolation Grant	2,228	-	2,228
Groundworks	1,000	-	1,000
Childcare Incentive Grant	1,000	-	1,000
Mega Stars	2,000	-	2,000
	744,930	(690,683)	54,247
TOTAL FUNDS	1,047,419	(945,172)	102,247

Activities undertaken with each major fund

The restricted funds of the charity have been applied during the year or are held for future expenditure in the following areas:

BBC Children in Need

Three year funding (June 2018 - May 2021) for staffing, activities and contribution to running costs grant funding for toddlers aged under 5 years to encourage and support social and learning skills development in children under 5 through a range of activities including a new messy play session.

MTCBC - SLA

One year's youth provision staffing, running and activity costs to mitigate the impact of income and social disadvantage, and increase wellbeing, participation and active citizenship among young people aged 8 to 25 years.

Big Lottery ABCD

This is a 3 year project. Supporting work with all sections of the community, especially older people in the immediate and wider neighbourhoods to reduce isolation and the impact of low income by facilitating the development of projects and activities based on their interests and skills; encourage intergenerational projects and activities.

People Health Trust - Young Peoples Project (8510)

This is a 2 year project. This fund supports work with young people in the immediate neighbourhood to reduce isolation, and the impact of low income by facilitating the development of projects and activities based on their interests and skills; encourage intergenerational projects and activities.

People Health Trust - Community Project (8515)

This is a 2 year project. This fund supports work with all sections of the community, especially older people in the immediate neighbourhood to reduce isolation, and the impact of low income by facilitating the development of projects and activities based on their interests and skills; encourage intergenerational projects and activities.

Lottery Eco Project

This funding enabled us to build a community garden for fresh produce to be grown, we started out with overgrown brambles etc and have been able to end up with a polytunnel which is safe and accessible, fruit cages and planting areas for community open access.

Margaret Davies Charitable Fund

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

18. MOVEMENT IN FUNDS - continued

This funding supported our children in need and young people programme providing resources for sustainable play.

VAMT Covid 19

VAMT supported our covid recovery roadmap through supporting extra staffing hours and utilities for our building to enable our charity to be stable to carry on through such uncertain financial times.

Lottery Covid 19 Top Up Grant

Our original lottery project was reviewed and topped up to match extra need hours and volunteer costs throughout the pandemic.

Lottery Minibus

Due to the increased capacity for our emergency covid response to cover more areas and people the lottery funded us to obtain a fully adapted minibus to utilise to break mobility barriers for our community members, to deliver food more efficiently and to use long into the recovery stage.

Newbury Trust

Core cost contribution.

Clothworkers Foundation

The grant was awarded to help you adapt your services in response to COVID-19.

Lottery Summer Project

This was a half term activity funded programme for our young people facilitating free open access sessions.

Children in Need Top Up

This top up supported our original children in need project supporting children ages 0-5 and increased our capacity for staff to work more hours ensuring that all needs were met and that we had enough staff to take on any new referrals.

WCVA Recovery Fund

Staffing and wellbeing co-ordinator funded for the running of our daily hot meal service.

Legal and General

To supply Ipads and digital training to our community to bridge the digital gap that has decreased those without the right equipment and software to obtain food and essential services during the pandemic.

Reboot, Rebalance, Refresh (VAMT)

Exercise and food behaviour workshops funded for 6 months.

Recover Respond (Community Foundation in Wales)

Staffing costs to allow small sessions to go ahead with extra staff needed to manage flow and PPE requirements.

Helping Hearts Project

Facilitation of a wellbeing coordinator and dementia champion to support the NHS in taking community referrals and providing individual care plans to alleviate the pressure on the NHS.

Youth Led Grant

This grant supported our young people to produce artwork as a way of self-expression for the community to see and relate to this was a mental health project with art displayed at our hub.

WCVA Third Sector Resilience

This was a gardening and cooking project which allowed rules to be complied with while still meeting peoples needs such as providing hanging basket and gardening workshops.

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

18. MOVEMENT IN FUNDS - continued

VAMT Dementia Grant

The dementia grant funded therapy tools such as memory boards, dementia friendly life like cats, dolls etc and staffing to facilitate a lending group.

Restricted Fixed Assets

Restricted Fixed Asset fund represents the amounts set aside to write down the remaining net book value of fixed assets held against restricted funds.

BBC Children in Need 2021

Three year funding (May 2021 - June 2024) for staffing, activities and contribution to running costs grant funding for toddlers aged under 5 years to encourage and support social and learning skills development in children under 5 through a range of activities.

Merthyr Tydfil Task Force Grant

This fund is to support, develop and maintain the provision of eco-therapy/well-being activities to people across the south Wales valleys to improve their well-being whilst connecting to local natural heritage as a long-term goal.

Other Restricted Grants

The outcomes of other restricted grants are noted in the Trustee Report from page 2.

19. RELATED PARTY DISCLOSURES

The Trustee, Mr Callum Palmer and Twyn Community HUB, are also the directors of Grub Hub Merthyr Tydfil Limited. During the year, the following transactions were made:

Nature of transaction	£
Payment of a donation to Grub Hub	6,000
Proceeds received from sale of motor vehicle to Grub Hub	6,000
Costs paid on behalf of Grub HUB Limited	1,405

20. ULTIMATE CONTROLLING PARTY

The Charity is controlled by its Trustees.

21. GIFTS IN KIND

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them.

The number of hours contributed by volunteers in the year was approximately 15,000 (2020: 20,000).

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

22. GOING CONCERN

The financial statements have been prepared on a going concern basis. Activities of the charity post 31st December 2021 are subject to additional funding being obtained, but the Trustees are confident this will be received.

The trustees therefore believe that the organisation's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the organisation's needs and that no material uncertainty exists.

23. ANALYSIS OF DESIGNATED FUNDS

Designated funds represents the amounts set aside to write down the remaining net book value of fixed assets held against unrestricted funds.

	2021	2020
	£	£
Unamortised fixed assets	16,750	4,608
Designated funds	<u>16,750</u>	<u>4,608</u>

TWYN COMMUNITY HUB

England & Wales - Charity number 1159502

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

Baker Knogle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

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FOR THE YEAR ENDED 31 DECEMBER 2020

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TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity was registered as a Charitable Incorporated Organisation on the 5th December 2014.

The Charity changed its name to Twyn Community Hub on the 22nd January 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To act as a resource for young people up to the age of 25 living in Merthyr Tydfil and the surrounding area by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

(a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;

(b) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons."

Public benefit

We have complied with the duty in section 17 of the 2011 Charities Act to have due regard to guidance published by the Commission in respect of our duty to provide public benefit.

Our charity purpose is to act as a resource for young people up to the age of 25 living in Merthyr Tydfil and the surrounding area by providing advice and assistance and organising programmes of physical, educational and other activities.

We have continued to run a Youth club 2 evenings per week however this is now as previously mentioned this has now been moved online with direct contact from youth workers to the young people in terms of daily wellbeing calls, training opportunities, delivered activity packs and volunteering opportunities.

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year has been a challenging one for Twynrobyn Community Hub with many new issues to overcome through the Covid-19 pandemic. However, we have extended our reach in terms of creating positive impact in the community and engaged with many inspirational new volunteers which are great positives for us as a charity focused on wellbeing. Throughout this year our young people have faced a challenging time and we have had to be innovative in approach to ensure continued engagement, safety and wellbeing needs are met. Young volunteers have been inspirational in bridging the generation gap and showing humanity to those who are in need within the community, additionally we have seen a growth in the young people with many new ideas already being put forward for 2021. The community support and positive feedback we have received has been instrumental in how we have carried on despite constant challenges and problem solving. However, this has only shown the bravery, kindness and humanity within the community and within Twynrobyn Community Hub. Consequently, the charity is now looking to expand its objectives to cover all ages and needs with the pandemic uncovering many unmet needs within the community. The following have been achieved this year :

Our Work within the Community has significantly developed over the last year and changed dramatically in approach. Our aims are always centered around improving wellbeing, developing confidence and building self esteem, all of which have been successfully achieved if through very different ways this year. The focus this year was to continue face to face engagement empowering and commending skills people within the community already possess without knowing how valued they are, this has been achieved through different ways of working, not ideal but still positively impactful with skills embedded to take active involvement with the current project and those upcoming.

An example of some of the innovative ways we have delivered activities and the Covid response we have provided include:

Community outreach and wellbeing checks : Regular phone conversations to check wellbeing, referrals and signposting and walkabouts when restrictions allow.

Minibus project : We have acquired a lottery funded minibus in order to allow those facing mobility barriers to attend and benefit from all that we offer in the hub.

Covid Response : This has included delivering food parcels, daily hot meals, prescriptions, activity packs and prescriptions to those who need it. This has been a coordinated effort between the staff and the many new volunteers we have inducted.

Activity packs delivery : We have had to adapt our project delivery in order to fulfil our funders criteria and aims, therefore we have delivered activity, baking, wellbeing and gardening packs in accordance with each grant aim in accordance with targeted beneficiaries. Where face to face engagement has been permitted outdoor sessions have still taken place with limited numbers attending indoor sessions.

Events : We have had breakfast with the elves, Christmas grotto, science fair and a Christmas market despite a restrictive year, the community are now planning a summer fête and the further development of our outdoor area and eco garden in preparation of another year of meeting the needs of the community despite challenges.

Community digital project : This was a face to face session delivered to support intergenerational work, however it has had to be adapted to accommodate the restrictions this has included accessing a grant for iPads to lend to those not digitally equipped and facilitating a support project to ensure more people have access to gaining resources online. The activity is in partnership with MVH and the Wales Co-operative Centre- 25 young people were trained by the Wales Co-operative Centre - young people will continue with older residents in the next year to use their devices, this first intergenerational project will be built on to explore further work with older residents

Bingo Fridays : Again this has had to move online with tickets and any needed pens etc sterilized and delivered to those community members who want to engage but lack provisions, presently we are engaging 12 people weekly consistently from ages 13-78 with these sessions and are looking forward to moving back to face to face whenever this is allowed.

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Monthly Book Club: This is also a really successful and empowered group who have consistently attended face to face before Covid and have engaged well with the online book club sessions. This group regularly has 7 attendees.

Environmental group : This group has thrived throughout the current pandemic starting off as a group of 8 young people aged from 11-18 years, however this has grown to cover all ages and has been a life saver as it has been a life saver for many people suffering mental health symptoms. This project looks at the climate and environment for educational purposes, looks at where food comes from and its benefits and looks to teach healthy and valuable skills.

Additional activities and new projects.

Teddy bear picnic - Designed and carried out within Covid restrictions.

Reboot and refresh project- This aims to relieve loneliness and isolation through connecting to qualified personal trainers and health coaches.

Helping hearts project - This project is NHS funded and intended to limit hospital admissions throughout the winter period where Covid risks are greater supporting community members to stay safe and provided for.

Twyn community Hub again this year has made every effort to ensure that everyone could benefit the project. We continue to advertise on our Face-book Page, website, text system alongside marketing through leaflets, partnerships and through our various projects and outreach. We also have maintained good links with the local schools including our local our local Welsh and SEND schools with all sessions being socially inclusive. Our new relationship with Merthyr Council is progressing well - the council now take active involvement in promoting the project to the wider borough of Merthyr Tydfil.

We have also continued to work collaboratively, including the Workers Educational Association, Gellideg Foundation Group, Dowlais Engine House, VAMT, Merthyr Job Centre and Drug Aid - many of who also promote our services. We have also strengthened our links with Merthyr Valleys Homes who have provided support with capital works including re tarmacking our drive to allow our minibus to enter safely.

We constantly evaluate the project including activity feedback, community consultations self & event evaluations. Good sharing practice informs best practice and working frameworks in order to stay focused on our aims and objectives. The trustees are very confident in our growth as a charity and in our ability to maintain this going forwards ensuring we can still meet the needs of the community whether these be existing or new needs.

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW

Grants and Fundraising

Twyn Community Hub has been lucky enough to receive some grant funding from generous organisations, these include:

- Children In Need
- Peoples Health Trust 8515- Community Project
- MTCBC Service Level Agreement
- Peoples Health Trust 8510- Young People Project
- Twyn Community Hub- Building Fund
- Big Lottery- ABCD
- Twyn Community Hub Staffing Fund
- Lottery Eco Project
- Margaret Davies Charitable Fund
- Voluntary Action Merthyr Tydfil Covid 19
- Moondance Foundation Covid-19
- Lottery Covid-19 Top Up Grant
- Community Aid Foundation CAF
- WCVA Covid19
- Health Board Transformation
- Gosling Foundation
- Western Power
- Legal and General Covid19
- Martin Lewis Fund
- Community Foundation In Wales
- Legal and General
- The Albert Hunt Trust
- Lottery Minibus
- Newbry Trust
- Clothworkers Foundation
- Lottery Summer Project
- Children in need Top Up
- The Bernard and Sunley Foundation
- DM Thomas Foundation- Les Mills
- WCVA Recovery Fund
- Reboot, Rebalance Refresh (VAMT)
- Recover Respond (Community Foundation in Wales)

Reserves policy

Twyn Community hub are keenly aware of the need to secure our viability beyond the immediate future. In order to be able to provide reliable services over the longer term. Twyn community hub must be able to absorb setbacks and take advantage of change and opportunity. We provide for this by putting aside, when we afford it, some of our current income as a reserve against future uncertainties.

A minimum level of reserves required for 1 quarter = £15,000 Twyn Community Hub accepts that where possible it will need absorb setbacks and take advantage of change and opportunity. Twyn Community provide for this by putting aside, when we afford it, some of our current income as a reserve against future uncertainties.

Twyn community hub will continue to fundraise, welcome donation and use our premises for rental to retain and build reserves. Since our hire charges are significantly cheaper than other local halls, there is unlikely to be a problem increasing our rates if we need too. Twyn Community hub is also expanding its café and catering services to develop further income.

The charity currently holds free reserves of £42,071 (2019: £Nil). The target reserves level, as stated above, is £15,000 being required spend for one financial quarter. Reserves are therefore well in excess of target and trustees and staff have worked hard in order to achieve this result.

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

FUTURE PLANS - IMPACT OF COVID 19

We at Twynyrodyn Community Hub have been and still are fighting the adversities within our community caused and radiating from Covid-19. As a community hub we have felt honoured and motivated to provide preventative measures for some of the issues the community are facing; this has brought to our attention the lack of community support we have and the negative impacts this is continuing to have on our community.

The most challenging issues are as follows:

Practical issues

- Financial stress caused by self-employment stopping, furlough, extra meals needed for children at home/ extra resources for entertainment/ extra utilities from being at home more/ universal credit cuts and fuel and food inflation. Decreased wages due to isolating, no grant support available.

- Food supply logistics difficulties: Single parent families cannot take children to supermarkets etc and cannot utilise grandparents/ limited food in shops etc/ self-isolation/ shielding/ children with neurodevelopmental issues who had food issues cannot get access to the right/desired foods causing emotional stress on families. Inflated food prices creating unhealthy eating habits.

- Prescription pickups and drop offs which are usually coordinated by pharmacies are not limited causing distress and ill health stress. Further to this, reviews are being cancelled due to the vaccine programme taking over GP services and therefore many people are going without much needed medication and are not strong enough to demand their rights be met.

- Pension moneys etc, due to GDPR regulations we cannot physically take an individual's cash card and withdraw cash for the payment of peoples shopping etc, therefore older people who rely on post offices and getting out themselves are now facing difficulty and financial distress here, social services cannot access money for these people either. Therefore, we are providing daily hot meals for these individuals and weekly fruit and vegetable and essential food packages.

Emotional issues

- Loneliness and isolation is a massive problem during these times where circumstances are magnified by the current climate. To target this our welfare calling system has been successful in identifying those who need reaching out to and keeping regular contact with. This works well in building trust to be able to identify other needs and being able to provide the safety of regular contact with the outside world. However, this pandemic has had dramatic emotional trauma for so many people and due to the length of it and the uncertainty we still all face mental health is now priority as our suicide numbers have doubled since 2020.

- Boredom has also been an identified issue which in the cases of young families can heighten the risk of emotional abuse in the form of shouting and parental neglect although not always intentional still a harmful effect. To combat this as much as we possibly can we have identified those who attend our messy play, toddler sessions, youth services and community sessions and arranged regular calls, participation in online activity programmes and the receiving of messy play, sensory and activity boxes to relieve family pressure.

- Fear of the unknown is also magnifying ill health of the older community members who are facing fear of risks to their own lives which we are finding is increasing by the day. We are finding that talking on the phone a few times daily and sending out little letters or postcards of inspirational is providing a connection which is providing comfort and combats the realisation of how vulnerable people are. As we are now 2 years into the pandemic it is apparent that social services and the NHS are still not able to support the capacity of people that need them and so the amount of people falling into poverty, deprivation and existing barely is the new extortionate and is increasing daily.

- Digital disconnection. We are also finding that there are many people without digital devices or WIFI to stay connected to the outside world or take part in any of our uplifting zoom sessions, to combat this we have connected with the Wales Coop digital communities project and sourced funding to initiate a iPad and Wi-Fi dongle lending scheme, something we feel will make a huge emotional impact across all ages.

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

- Risk to vulnerable children, we are finding that even though the vulnerable children in our community are under the radar of social services they are now being left at risk from abusive families, missing meals etc. an issue the summer hunger programme normally combats.
- The lack of social interaction is risking developmental delay in many variables such as mental health, agoraphobia risks, and suicidal ideation. The lack of developmentally needed activities and interaction has long term impacts on later socialisation abilities, boundaries and other essential interaction tools that are needed.
- Self-harm increase is a risk due to intrusive thought escalation and parental observation neglect, a massive concern for lasting effects.
- Stress and anxiety we are finding are increasing across all ages therefore we are in the process of setting up a dedicated emotional wellbeing line with trained councillors and psychologists to spend time rationalising thoughts, calming anxieties, and referring to services to be resumed when normal social life is resumed.

The cost, reach and impact

The cost of this project is increasing daily, as the lock down persists over such a long period with no real end in sight people are becoming more desperate needy and confused and needing more and more support in many ways. We are increasing our reach to young children and older youths sending out sensory, craft, science, and wellbeing boxes to provide educational and emotional stimulation. At present we are supporting over 250 older residents, over 190 children ages 0-3, over 240 children and young people and 78 family's units, we have experienced an increase of 65% in families and individuals we are having regular contact with, therefore we feel the impact we are having is dramatic and increasing daily.

At present we are reaching out to Twynyrodyn ward, town ward, Brecon Road, Penydarren and some other outside areas when there is no alternative in their own areas. We have found that Aberfan is facing a real challenge in a deficit of services such as ours and so we are trying to gain additional funding to be able to cover this area. Ultimately this is a huge project to keep our community motivated and cared for to counteract any further negative impacts and limit to freedom.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

Recruitment and appointment of new trustees

New Trustees must be interviewed by the current Board of Trustees, and if appointed are informed of their legal obligations under charity law, the decision making process and the business plan and recent financial performance of the charity. The charity aims to recruit people who can offer a range of skills for example personnel, training, finance etc.

Organisational structure

The charity currently has 5 trustees and 5 members. The maximum number of charity trustees is 12. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159502

Principal address

TAG Community Centre
Glasier Road
Twynyrodyn
Merthyr Tydfil
CF47 0TD

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

C J Palmer
K Smart
D McInnes
S Hier
R Davies

Independent Examiner

Richard I Knoyle FCCA ACA
ICAEW
Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

Bankers

HSBC Bank Plc
127-128 High Street
Merthyr Tydfil
CF47 8DN

Charity day to day management

C.J.Palmer

Approved by order of the board of trustees on 24 March 2022 and signed on its behalf by:

C J Palmer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

Independent examiner's report to the trustees of Twyn Community HUB (Previously known as Twyn Action Group Youth Club)

I report to the charity trustees on my examination of the accounts of Twyn Community HUB (Previously known as Twyn Action Group Youth Club) (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 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 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust 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.

Richard I Knoyle FCCA ACA
ICAEW
Baker Knoyle Chartered Accountants
Orbit Business Centre
Merthyr Tydfil
CF48 1DL

24 March 2022

**TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	24,455	15,001	39,456	15,000
Charitable activities	3				
Youth Club		110,676	479,078	589,754	132,774
Other income		3,910	-	3,910	27,199
Total		139,041	494,079	633,120	174,973
 EXPENDITURE ON					
Charitable activities	4				
Youth Club		87,527	355,857	443,384	176,836
 NET INCOME/(EXPENDITURE)		51,514	138,222	189,736	(1,863)
Transfers between funds	17	(4,758)	4,758	-	-
Net movement in funds		46,756	142,980	189,736	(1,863)
 RECONCILIATION OF FUNDS					
Total funds brought forward		(76)	6,500	6,424	8,287
 TOTAL FUNDS CARRIED FORWARD		46,680	149,480	196,160	6,424

The notes form part of these financial statements

**TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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**BALANCE SHEET
31 DECEMBER 2020**

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	10	82,741	-
CURRENT ASSETS			
Stocks	11	7,000	3,500
Debtors	12	10,391	500
Cash at bank and in hand		147,353	42,429
		164,744	46,429
CREDITORS			
Amounts falling due within one year	13	(38,723)	(40,005)
NET CURRENT ASSETS		126,021	6,424
TOTAL ASSETS LESS CURRENT LIABILITIES		208,762	6,424
CREDITORS			
Amounts falling due after more than one year	14	(12,602)	-
NET ASSETS		196,160	6,424
FUNDS	17		
Unrestricted funds		46,679	(76)
Restricted funds		149,481	6,500
TOTAL FUNDS		196,160	6,424

The financial statements were approved by the Board of Trustees and authorised for issue on 24 March 2022 and were signed on its behalf by:

C J Palmer - Trustee

**TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	194,923	30,241
Net cash provided by operating activities		<u>194,923</u>	<u>30,241</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(102,601)	-
Net cash (used in)/provided by investing activities		<u>(102,601)</u>	<u>-</u>
Cash flows from financing activities			
New loans in year		12,602	-
Net cash provided by financing activities		<u>12,602</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>42,429</u>	<u>12,188</u>
Cash and cash equivalents at the end of the reporting period		<u><u>147,353</u></u>	<u><u>42,429</u></u>

The notes form part of these financial statements

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	189,736	(1,863)
Adjustments for:		
Depreciation charges	19,860	-
Increase in stocks	(3,500)	(1,500)
Increase in debtors	(9,891)	(500)
(Decrease)/increase in creditors	(1,282)	34,104
Net cash provided by operations	<u>194,923</u>	<u>30,241</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/20	Cash flow	At 31/12/20
	£	£	£
Net cash			
Cash at bank and in hand	42,429	104,924	147,353
	<u>42,429</u>	<u>104,924</u>	<u>147,353</u>
Debt			
Debts falling due after 1 year	-	(12,602)	(12,602)
	<u>-</u>	<u>(12,602)</u>	<u>(12,602)</u>
Total	<u>42,429</u>	<u>92,322</u>	<u>134,751</u>

The notes form part of these financial statements

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
GROUP YOUTH CLUB)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Legal form

The charity is a charitable incorporated organisation, limited by guarantee.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied:

Voluntary income received by way of grants, gifts or donation is included in full on receipt unless it is subject to a condition when it is treated as deferred income.

Deferred income. Income or grants received in advance are held as deferred income and carried forward to future accounting periods to be released when the defined purpose of the work or project have been completed, approved or certified.

Gifts in kind are included in the income and expenditure account where they are applied in carrying out charitable activities, where the company would otherwise have to purchase the donated facility and the benefit is both quantifiable and material. The quantifiable benefit is shown as both incoming and expended resources within the appropriate funds. Where the gift is an asset it is treated as income and taken to stock or fixed assets as appropriate. The value of services provided by volunteers is not quantified.

Investment income is included when receivable.

Other income. This is contributions from restricted funds towards core costs of the organisation. An unrestricted designated fund is to be used to hold all such contributions prior to them being expended.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are included in the balance sheet at historic cost less accumulated depreciation. Grant receipts which fund fixed asset acquisitions are taken to restricted funds and the appropriate depreciation charge is made against those funds over the expected useful life of the asset.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

Pension costs are contributions made by the charitable company to both employees own personal pension schemes together with contributions made to the employees government work place pension scheme.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Going concern

The trustees believe that the organisation's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the organisation's needs and that no material uncertainty exists. See Note 16 for further information.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	24,456	-
Service Level Agreement	15,000	15,000
	39,456	15,000
	39,456	15,000

3. INCOME FROM CHARITABLE ACTIVITIES

		2020	2019
	Activity	£	£
Grants	Youth Club	536,169	117,749
Shop income	Youth Club	456	9,192
Rental income	Youth Club	150	4,010
Kitchen income	Youth Club	52,979	63
Carnival income	Youth Club	-	1,760
		589,754	132,774
		589,754	132,774

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Big Lottery	157,407	75,082
Children In Need	13,545	8,545
Peoples Health Trust	16,816	33,322
VAMT	15,300	800
Margaret Davies Charitable Fund	2,000	-
Community Aid Foundation	9,500	-
	214,568	117,749
Carried forward	214,568	117,749

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

3. INCOME FROM CHARITABLE ACTIVITIES - continued

	2020	2019
	£	£
Brought forward	214,568	117,749
Gosling Foundation	5,000	-
Moondance Foundation	39,840	-
WCVA	98,287	-
Health Board Transformation	7,061	-
Western Power	2,200	-
Martin Lewis Fund	10,000	-
DM Thomas Foundation	1,000	-
Community Foundation in Wales	24,000	-
Legal and General	3,000	-
The Albert Hunt Trust	3,000	-
The Newbury Trust	3,000	-
Clothworkers Foundation	5,000	-
The Bernard and Sunley Foundation	5,000	-
Helping Hands Project	40,000	-
Youth Led Grant	2,400	-
Miscellaneous Grants	15,050	-
VSEF Small Grants	3,000	-
Comic Relief VSEF Grant	1,500	-
VSRF Small Grant	53,263	-
	<u>536,169</u>	<u>117,749</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Youth Club	<u>437,633</u>	<u>5,751</u>	<u>443,384</u>

5. SUPPORT COSTS

Youth Club	<u>5,751</u>
Governance:	
Accountancy & independent examination fee	£ 2,400
HR Management fees	3,351
	<u>5,751</u>

**TWYN COMMUNITY HUB
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

The trustees did not receive any emoluments; out of pocket expenses were reimbursed which were not in excess of £Nil (2019: £20).

7. STAFF COSTS

	2020 £	2019 £
Wages and salaries	163,642	76,667
Other pension costs	2,159	922
	<u>165,801</u>	<u>77,589</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Average number of employees	<u>12</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

There are no high paid staff.

Included in the above is employers national insurance contributions amounting to £7,983 (2019: £Nil).

The key management of the charity comprises the Directors/Trustees. The total benefits of the the key management personnel of the charity was £Nil (2019: £Nil).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	15,000	15,000
Charitable activities			
Youth Club	15,025	117,749	132,774
Other income	27,199	-	27,199
Total	<u>42,224</u>	<u>132,749</u>	<u>174,973</u>
EXPENDITURE ON			
Charitable activities			
Youth Club	40,861	135,975	176,836
NET INCOME/(EXPENDITURE)	<u>1,363</u>	<u>(3,226)</u>	<u>(1,863)</u>
Transfers between funds	(2,413)	2,413	-

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	(1,050)	(813)	(1,863)

RECONCILIATION OF FUNDS

Total funds brought forward	975	7,312	8,287
TOTAL FUNDS CARRIED FORWARD	(75)	6,499	6,424

9. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration constituted an independent examiners fee of £2,400 (2019: £2,100).

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
Additions	27,574	33,357	41,670	102,601
DEPRECIATION				
Charge for year	1,103	8,339	10,418	19,860
NET BOOK VALUE				
At 31 December 2020	26,471	25,018	31,252	82,741
At 31 December 2019	-	-	-	-

11. STOCKS

	2020	2019
	£	£
Stocks	7,000	3,500

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	2,641	-
Other debtors	7,750	500
	10,391	500

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	7,780	-
Social security and other taxes	4,738	989
Other creditors	1	-
Pension Creditor	559	159
Deferred income	20,733	33,415
Accrued expenses	1,007	1,667
Credit card	3,905	3,775
	<u>38,723</u>	<u>40,005</u>
	<u>38,723</u>	<u>40,005</u>
	Year to	Year to
	31/12/20	31/12/19
	£	£
Deferred income		
Opening Balance	33,415	2,980
Movement in the period	(12,682)	30,435
	<u>20,733</u>	<u>33,415</u>
	<u>20,733</u>	<u>33,415</u>

Deferred income represents income received from contributing agencies where the contribution was restricted to a fixed time period project which extends beyond the current financial year. Income is deferred on the basis that the contribution was to the project as a whole, the time period of the project was fully disclosed to the contributing agencies and that time period is certain.

The deferred income carried forward is analysed as follows:

	Year to	Year to
	31/12/20	31/12/19
Big Lottery ABCD	19,775	18,934
Peoples Health Trust	-	2,481
Margaret Davies (donation)	-	2,000
MTCBC SLA	958	-
Big Lottery Eco Garden	-	10,000
	<u>20,733</u>	<u>33,415</u>
	<u>20,733</u>	<u>33,415</u>

**TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Other loans (see note 15)	12,602	-
	12,602	-

15. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
WCVA Resilience loan	12,602	-

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Year to 31/12/2020 Total Funds	Period to 31/12/2019 Total Funds
	£	£	£	£
Fixed Assets	4,608	78,134	82,742	-
Current Assets	60,061	92,080	152,141	46,429
Current Liabilities	(17,990)	(20,733)	(38,723)	(40,005)
	46,679	149,481	196,160	6,424

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

17. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General Youth Club Fund	(76)	51,705	(9,558)	42,071
Designated Fixed Assets	-	(192)	4,800	4,608
	(76)	51,513	(4,758)	46,679
Restricted funds				
Children in Need	1,200	1,476	-	2,676
MTCBC - SLA	-	(4,517)	4,517	-
Peoples Health Trust - Young Peoples Project	-	71	(71)	-
Big Lottery ABCD	5,300	9,082	(8,823)	5,559
Lottery Eco Project	-	736	-	736
Margaret Davies Charitable Fund	-	1,155	(201)	954
Peoples Health Trust 8515 - Community Project	-	1,550	-	1,550
Community Aid Foundation	-	6,379	(6,379)	-
Voluntary Action Merthyr Tydfil Covid19	-	4,030	-	4,030
Lottery Covid 19 Top Up Grant	-	3,558	(2,000)	1,558
WCVA Covid 19	-	(2)	2	-
Health Board Transformation	-	4,561	(4,561)	-
Martin Lewis Fund	-	10,000	(10,000)	-
The Albert Hunt Trust	-	1,000	(1,000)	-
Lottery Minibus	-	37,415	(35,170)	2,245
Newbury Trust	-	2,000	(2,000)	-
Clothworkers Foundation	-	5,000	(5,000)	-
Lottery Summer Project	-	1,151	(1,151)	-
Children in Need Top Up	-	3,037	(2,000)	1,037
The Bernard and Sunley Foundation	-	5,000	(5,000)	-
WCVA Recovery Fund	-	12,444	(10,703)	1,741
Reboot, Rebalance, Refresh (VAMT)	-	10,194	(1,500)	8,694
Recover Respond (Community Foundation in Wales)	-	2,004	(2,004)	-
Helping Hearts Project	-	1,549	-	1,549
Youth Led Grant	-	2,199	-	2,199
WCVA Third Sector Resilience	-	33,096	-	33,096
VAMT Dementia Grant	-	3,723	-	3,723
Restricted Fixed Assets Fund	-	(19,668)	97,802	78,134
	6,500	138,223	4,758	149,481
TOTAL FUNDS	6,424	189,736	-	196,160

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Youth Club Fund	139,040	(87,335)	51,705
Designated Fixed Assets	-	(192)	(192)
	<hr/>	<hr/>	<hr/>
	139,040	(87,527)	51,513
Restricted funds			
Children in Need	8,546	(7,070)	1,476
MTCBC - SLA	15,001	(19,518)	(4,517)
Peoples Health Trust - Young Peoples Project	8,437	(8,366)	71
Big Lottery ABCD	75,734	(66,652)	9,082
Lottery Eco Project	10,282	(9,546)	736
Margaret Davies Charitable Fund	2,000	(845)	1,155
Peoples Health Trust 8515 - Community Project	8,379	(6,829)	1,550
Community Aid Foundation	9,500	(3,121)	6,379
Gosling Foundation	5,000	(5,000)	-
Voluntary Action Merthyr Tydfil Covid19	9,800	(5,770)	4,030
Lottery Covid 19 Top Up Grant	21,378	(17,820)	3,558
WCVA Covid 19	60,482	(60,484)	(2)
Health Board Transformation	7,061	(2,500)	4,561
Martin Lewis Fund	10,000	-	10,000
DM Thomas Foundation - Les Mills	1,000	(1,000)	-
Community Foundation in Wales Fund	4,000	(4,000)	-
Legal and General	3,000	(3,000)	-
The Albert Hunt Trust	3,000	(2,000)	1,000
Lottery Minibus	45,000	(7,585)	37,415
Newbury Trust	3,000	(1,000)	2,000
Clothworkers Foundation	5,000	-	5,000
Lottery Summer Project	5,013	(3,862)	1,151
Children in Need Top Up	5,000	(1,963)	3,037
The Bernard and Sunley Foundation	5,000	-	5,000
WCVA Recovery Fund	53,262	(40,818)	12,444
Reboot, Rebalance, Refresh (VAMT)	4,999	5,195	10,194
Recover Respond (Community Foundation in Wales)	20,000	(17,996)	2,004
Helping Hearts Project	40,000	(38,451)	1,549
Youth Led Grant	2,400	(201)	2,199
WCVA Third Sector Resilience	37,806	(4,710)	33,096
VAMT Dementia Grant	5,000	(1,277)	3,723
Restricted Fixed Assets Fund	-	(19,668)	(19,668)
	<hr/>	<hr/>	<hr/>
	494,080	(355,857)	138,223
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	633,120	(443,384)	189,736

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
General Youth Club Fund	1,276	415	(1,767)	(76)
Community HUB Building Fund	(301)	947	(646)	-
	<u>975</u>	<u>1,362</u>	<u>(2,413)</u>	<u>(76)</u>
Restricted funds				
Big Lottery Fund Grant	320	-	(320)	-
Lloyds TSB	(411)	-	411	-
Children in Need	3,324	(2,124)	-	1,200
Coalfields Regeneration Fund	824	-	(824)	-
Comic Relief - Community Foundation in Wales	905	(905)	-	-
MTCBC - SLA	(5,092)	2,230	2,862	-
Morrisons Foundation	503	(503)	-	-
Awards for All	(394)	199	195	-
Peoples Health Trust - Young Peoples Project	5,358	(5,358)	-	-
Oakdale Trust	1,000	(1,000)	-	-
MTCBC - Ffos y Fran Community Fund	347	(347)	-	-
Wales Millennium Trust	251	(342)	91	-
VAMT - Youth Led Grants	377	(377)	-	-
Big Lottery ABCD	-	5,300	-	5,300
Margaret Davies Charitable Fund	-	2	(2)	-
	<u>7,312</u>	<u>(3,225)</u>	<u>2,413</u>	<u>6,500</u>
TOTAL FUNDS	<u><u>8,287</u></u>	<u><u>(1,863)</u></u>	<u><u>-</u></u>	<u><u>6,424</u></u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Youth Club Fund	26,370	(25,955)	415
Community HUB Building Fund	15,854	(14,907)	947
	<hr/>	<hr/>	<hr/>
	42,224	(40,862)	1,362
Restricted funds			
Children in Need	8,544	(10,668)	(2,124)
Comic Relief - Community Foundation in Wales	-	(905)	(905)
MTCBC - SLA	14,999	(12,769)	2,230
Morrisons Foundation	-	(503)	(503)
Awards for All	4,763	(4,564)	199
Peoples Health Trust - Young Peoples Project	15,391	(20,749)	(5,358)
Oakdale Trust	-	(1,000)	(1,000)
MTCBC - Ffos y Fran Community Fund	-	(347)	(347)
Wales Millennium Trust	-	(342)	(342)
VAMT - Youth Led Grants	799	(1,176)	(377)
Big Lottery ABCD	75,083	(69,783)	5,300
Margaret Davies Charitable Fund	2	-	2
Peoples Health Trust 8515 - Community Project	13,168	(13,168)	-
	<hr/>	<hr/>	<hr/>
	132,749	(135,974)	(3,225)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>174,973</u>	<u>(176,836)</u>	<u>(1,863)</u>

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General Youth Club Fund	1,276	52,120	(11,325)	42,071
Community HUB Building Fund	(301)	947	(646)	-
Designated Fixed Assets	-	(192)	4,800	4,608
	<u>975</u>	<u>52,875</u>	<u>(7,171)</u>	<u>46,679</u>
Restricted funds				
Big Lottery Fund Grant	320	-	(320)	-
Lloyds TSB	(411)	-	411	-
Children in Need	3,324	(648)	-	2,676
Coalfields Regeneration Fund	824	-	(824)	-
Comic Relief - Community Foundation in Wales	905	(905)	-	-
MTCBC - SLA	(5,092)	(2,287)	7,379	-
Morrisons Foundation	503	(503)	-	-
Awards for All	(394)	199	195	-
Peoples Health Trust - Young Peoples Project	5,358	(5,287)	(71)	-
Oakdale Trust	1,000	(1,000)	-	-
MTCBC - Ffos y Fran Community Fund	347	(347)	-	-
Wales Millennium Trust	251	(342)	91	-
VAMT - Youth Led Grants	377	(377)	-	-
Big Lottery ABCD	-	14,382	(8,823)	5,559
Lottery Eco Project	-	736	-	736
Margaret Davies Charitable Fund	-	1,157	(203)	954
Peoples Health Trust 8515 - Community Project	-	1,550	-	1,550
Community Aid Foundation	-	6,379	(6,379)	-
Voluntary Action Merthyr Tydfil Covid19	-	4,030	-	4,030
Lottery Covid 19 Top Up Grant	-	3,558	(2,000)	1,558
WCVA Covid 19	-	(2)	2	-
Health Board Transformation	-	4,561	(4,561)	-
Martin Lewis Fund	-	10,000	(10,000)	-
The Albert Hunt Trust	-	1,000	(1,000)	-
Lottery Minibus	-	37,415	(35,170)	2,245
Newbury Trust	-	2,000	(2,000)	-
Clothworkers Foundation	-	5,000	(5,000)	-
Lottery Summer Project	-	1,151	(1,151)	-
Children in Need Top Up	-	3,037	(2,000)	1,037
The Bernard and Sunley Foundation	-	5,000	(5,000)	-
WCVA Recovery Fund	-	12,444	(10,703)	1,741
Reboot, Rebalance, Refresh (VAMT)	-	10,194	(1,500)	8,694
Recover Respond (Community Foundation in Wales)	-	2,004	(2,004)	-
Helping Hearts Project	-	1,549	-	1,549
Youth Led Grant	-	2,199	-	2,199
WCVA Third Sector Resilience	-	33,096	-	33,096
VAMT Dementia Grant	-	3,723	-	3,723
Restricted Fixed Assets Fund	-	(19,668)	97,802	78,134

**TWYN COMMUNITY HUB
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. MOVEMENT IN FUNDS - continued	7,312	134,998	7,171	149,481
TOTAL FUNDS	8,287	187,873	-	196,160

TWYN COMMUNITY HUB
(PREVIOUSLY KNOWN AS TWYN ACTION
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Youth Club Fund	165,410	(113,290)	52,120
Community HUB Building Fund	15,854	(14,907)	947
Designated Fixed Assets	-	(192)	(192)
	<hr/>	<hr/>	<hr/>
	181,264	(128,389)	52,875
Restricted funds			
Children in Need	17,090	(17,738)	(648)
Comic Relief - Community Foundation in Wales	-	(905)	(905)
MTCBC - SLA	30,000	(32,287)	(2,287)
Morrison's Foundation	-	(503)	(503)
Awards for All	4,763	(4,564)	199
Peoples Health Trust - Young Peoples Project	23,828	(29,115)	(5,287)
Oakdale Trust	-	(1,000)	(1,000)
MTCBC - Ffos y Fran Community Fund	-	(347)	(347)
Wales Millennium Trust	-	(342)	(342)
VAMT - Youth Led Grants	799	(1,176)	(377)
Big Lottery ABCD	150,817	(136,435)	14,382
Lottery Eco Project	10,282	(9,546)	736
Margaret Davies Charitable Fund	2,002	(845)	1,157
Peoples Health Trust 8515 - Community Project	21,547	(19,997)	1,550
Community Aid Foundation	9,500	(3,121)	6,379
Gosling Foundation	5,000	(5,000)	-
Voluntary Action Merthyr Tydfil Covid19	9,800	(5,770)	4,030
Lottery Covid 19 Top Up Grant	21,378	(17,820)	3,558
WCVA Covid 19	60,482	(60,484)	(2)
Health Board Transformation	7,061	(2,500)	4,561
Martin Lewis Fund	10,000	-	10,000
DM Thomas Foundation - Les Mills	1,000	(1,000)	-
Community Foundation in Wales Fund	4,000	(4,000)	-
Legal and General	3,000	(3,000)	-
The Albert Hunt Trust	3,000	(2,000)	1,000
Lottery Minibus	45,000	(7,585)	37,415
Newbury Trust	3,000	(1,000)	2,000
Clothworkers Foundation	5,000	-	5,000
Lottery Summer Project	5,013	(3,862)	1,151
Children in Need Top Up	5,000	(1,963)	3,037
The Bernard and Sunley Foundation	5,000	-	5,000
WCVA Recovery Fund	53,262	(40,818)	12,444
Reboot, Rebalance, Refresh (VAMT)	4,999	5,195	10,194
Recover Respond (Community Foundation in Wales)	20,000	(17,996)	2,004
Helping Hearts Project	40,000	(38,451)	1,549
Youth Led Grant	2,400	(201)	2,199
WCVA Third Sector Resilience	37,806	(4,710)	33,096
VAMT Dementia Grant	5,000	(1,277)	3,723

**TWYN COMMUNITY HUB
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. MOVEMENT IN FUNDS - continued

Restricted Fixed Assets Fund	-	(19,668)	(19,668)
	626,829	(491,831)	134,998
TOTAL FUNDS	808,093	(620,220)	187,873

Activities undertaken with each major fund

The restricted funds of the charity have been applied during the year or are held for future expenditure in the following areas:

BBC Children in Need

Three year funding (June 2018 - May 2021) for staffing, activities and contribution to running costs grant funding for toddlers aged under 5 years to encourage and support social and learning skills development in children under 5 through a range of activities including a new messy play session.

MTCBC - SLA

One year's youth provision staffing, running and activity costs to mitigate the impact of income and social disadvantage, and increase wellbeing, participation and active citizenship among young people aged 8 to 25 years.

Big Lottery ABCD

This is a 3 year project. Supporting work with all sections of the community, especially older people in the immediate and wider neighbourhoods to reduce isolation and the impact of low income by facilitating the development of projects and activities based on their interests and skills; encourage intergenerational projects and activities.

People Health Trust - Young Peoples Project (8510)

This is a 2 year project. This fund supports work with young people in the immediate neighbourhood to reduce isolation, and the impact of low income by facilitating the development of projects and activities based on their interests and skills; encourage intergenerational projects and activities.

People Health Trust - Community Project (8515)

This is a 2 year project. This fund supports work with all sections of the community, especially older people in the immediate neighbourhood to reduce isolation, and the impact of low income by facilitating the development of projects and activities based on their interests and skills; encourage intergenerational projects and activities.

Lottery Eco Project

This funding enabled us to build a community garden for fresh produce to be grown, we started out with overgrown brambles etc and have been able to end up with a polytunnel which is safe and accessible, fruit cages and planting areas for community open access.

Margaret Davies Charitable Fund

This funding supported our children in need and young people programme providing resources for sustainable play.

Community Aid Foundation

The community aid foundation funding was used to subsidise our daily hot meal service 7 days a week providing us with funding towards staffing and food resources.

VAMT Covid 19

VAMT supported our covid recovery roadmap through supporting extra staffing hours and utilities for our building to enable our charity to be stable to carry on through such uncertain financial times.

Lottery Covid 19 Top Up Grant

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

17. MOVEMENT IN FUNDS - continued

Our original lottery project was reviewed and topped up to match extra need hours and volunteer costs throughout the pandemic.

WCVA Covid 19

The WCVA supported our aims to facilitate socialisation in safe spaces, 1-1 and through blended engagement supporting staffing, gardening and cooking resources and volunteer costs for delivery's where face to face participation was restricted.

Health Board Transformation

The health board supported our aims to allow people to be safe at home, lowering the risks for unnecessary hospitalisation and health deterioration, this included daily visits, befriending escorting to appointments and advocacy.

Martin Lewis Fund

This supported core costs of our charity to carry out a covid response.

The Albert Hunt Trust

This was a donation to support core costs.

Lottery Minibus

Due to the increased capacity for our emergency covid response to cover more areas and people the lottery funded us to obtain a fully adapted minibus to utilise to break mobility barriers for our community members, to deliver food more efficiently and to use long into the recovery stage.

Newbury Trust

Core cost contribution.

Clothworkers Foundation

The grant was awarded to help you adapt your services in response to COVID-19.

Lottery Summer Project

This was a half term activity funded programme for our young people facilitating free open access sessions.

Children in Need Top Up

This top up supported our original children in need project supporting children ages 0-5 and increased our capacity for staff to work more hours ensuring that all needs were met and that we had enough staff to take on any new referrals.

The Bernard and Sunley Foundation

This project enabled us to address the Rehabilitation framework using an asset-based approach enabling and empowering those affected directly and indirectly by Covid-19. This was done by assessing challenges and needs on an individualized basis with the person involved to ensure the implantation of self-management skills are introduced early, in avoidance of dependence and reliance from the start.

WCVA Recovery Fund

Staffing and wellbeing co-ordinator funded for the running of our daily hot meal service.

Legal and General

To supply Ipad's and digital training to our community to bridge the digital gap that has decreased those without the right equipment and software to obtain food and essential services during the pandemic.

DM Thomas Foundation

Sports equipment and play mats.

Community Foundation in Wales

**TWYN COMMUNITY HUB
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. MOVEMENT IN FUNDS - continued

Covid recovery and befriending, prescription pickups, extra staffing costs.

Gosling Foundation

Second lockdown staff retention.

Reboot, Rebalance, Refresh (VAMT)

Exercise and food behaviour workshops funded for 6 months.

Recover Respond (Community Foundation in Wales)

Staffing costs to allow small sessions to go ahead with extra staff needed to manage flow and PPE requirements.

Helping Hearts Project

Facilitation of a wellbeing coordinator and dementia champion to support the NHS in taking community referrals and providing individual care plans to alleviate the pressure on the NHS.

Youth Led Grant

This grant supported our young people to produce artwork as a way of self-expression for the community to see and relate to this was a mental health project with art displayed at our hub.

WCVA Third Sector Resilience

This was a gardening and cooking project which allowed rules to be complied with while still meeting peoples needs such as providing hanging basket and gardening workshops.

VAMT Dementia Grant

The dementia grant funded therapy tools such as memory boards, dementia friendly life like cats, dolls etc and staffing to facilitate a lending group.

Restricted Fixed Assets

Restricted Fixed Asset fund represents the amounts set aside to write down the remaining net book value of fixed assets held against restricted funds.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

19. ULTIMATE CONTROLLING PARTY

The Charity is controlled by its Trustees.

20. GIFTS IN KIND

The value of volunteer time is not quantified in terms of money but the time contributed by volunteers is an invaluable resource in terms of the outstanding contribution made by them.

The number of hours contributed by volunteers in the year was approximately 20,000 (2019: 3,000).

TWYN COMMUNITY HUB
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

21. GOING CONCERN

The financial statements have been prepared on a going concern basis. Activities of the charity post 31st December 2020 are subject to additional funding being obtained, but the Trustees are confident this will be received. Since the year end and the continuing Covid 19 situation, we also draw your attention to page 5 of the Trustee Report, which also details how the organisation has adapted and continued to operate successfully in the current environment.

The trustees therefore believe that the organisation's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the organisation's needs and that no material uncertainty exists.

22. ANALYSIS OF DESIGNATED FUNDS

Designated funds represents the amounts set aside to write down the remaining net book value of fixed assets held against unrestricted funds.

	2020	2019
	£	£
Unamortised fixed assets	4,608	-
	<hr/>	<hr/>
Designated funds	4,608	-
	<hr/> <hr/>	<hr/> <hr/>

TWYN COMMUNITY HUB
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	24,456	-
Service Level Agreement	15,000	15,000
	39,456	15,000
Charitable activities		
Grants	536,169	117,749
Shop income	456	9,192
Rental income	150	4,010
Kitchen income	52,979	63
Carnival income	-	1,760
	589,754	132,774
Other income		
Management fees	-	27,199
Other income	3,910	-
	3,910	27,199
Total incoming resources	633,120	174,973
EXPENDITURE		
Charitable activities		
Wages	163,642	76,667
Pensions	2,159	922
Insurance	6,788	2,757
Light and heat	5,296	-
Telephone and internet charges	2,172	2,579
Postage and stationery	693	1,909
Advertising	13,144	1,659
Equipment purchases	1,588	1,349
Core cost contributions	63,075	22,818
Premises costs	3,625	9,003
Recruitment costs	-	100
Youth club activity costs	110,057	28,284
Staff training	763	596
Volunteer and staff expenses	5,070	2,650
Computer costs	-	667
Sundry youth club costs	4,162	3,318
Tuck shop stock purchases	62	14,782
Kitchen stock purchases	33,401	11
Trustee expenses	-	20
Carried forward	415,697	170,091

This page does not form part of the statutory financial statements

TWYN COMMUNITY HUB
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Charitable activities		
Brought forward	415,697	170,091
Professional fees	465	2,749
Bank charges	1,611	496
Depreciation	19,860	-
	<u>437,633</u>	<u>173,336</u>
Support costs		
Governance costs		
Independent Examination Fee	2,400	2,101
Professional fees	3,351	1,399
	<u>5,751</u>	<u>3,500</u>
Total resources expended	<u>443,384</u>	<u>176,836</u>
Net income/(expenditure)	<u><u>189,736</u></u>	<u><u>(1,863)</u></u>

This page does not form part of the statutory financial statements