

Introduction

1. The charity changed its status from an unincorporated body to a charitable incorporated organisation in April 2015 and assumed the assets of the previous charity in July 2016, which at that point was wound up. This report has been drafted in accord with SORP FRSSE. The report has been compiled so that it is consistent, as far as possible, with reports for previous years. Much of the report is unchanged from the previous year. The paragraphs containing significant changes are limited to:
 - Para 5 concerning our trustees.
 - Para 11 that summarises the main events of the past year.
 - Financial summary appended
2. The independent examiners report is attached.

Object

3. Our object is “to maintain and manage the Rhiwbina Memorial Hall for activities promoted by the Association in furtherance of the undermentioned objectives or any of them and to promote the well-being of the community residents in Rhiwbina by associating the residents and sympathisers in a common effort to further health, to advance education, to provide facilities for physical and mental training and recreation, and social, moral and intellectual development, and to foster a community spirit for the achievement of these and other charitable objects.”

Governance

4. Our constitution is based upon the Charity Commission model for a charitable incorporated organisation (CIO) with additional voting members. The Charity Commission approved this constitution on 26th March 2015 and the new charity became operational from 1st April 2015.
5. As of 31st March 2021, we had eight trustees, although the constitution allows this to vary up or down slightly. They are Jeff Champney-Smith (RATS) chair of trustees, Bernice Leonard (Floral Society), David Mort (Bridge Club), Maryon Philpot (Badminton Club) Suzanne Pearson-Scale (Independent), Amin Rashid (Independent). The ex officio trustees are; Daniel Collier-Roberts, chair of the Hall Council and Gill O'Keefe, secretary to the Association.
6. The trustees delegate all their powers to other people or groups, although they can rescind those delegations at any time and without notice if they feel the delegated powers are being abused. The delegations are to the Hall Council, the Groups and the Executive. The trustees however meet as a body at least once each year, and additionally to consider any matter that requires their specific consideration.
7. The Hall Council comprises all the trustees, two representatives of each group and the Executive. There is provision within the rules for additional members having specific abilities, although we have no such additional members of the Hall Council at this time. The Hall Council determines, within its delegated powers, policy and priorities. It also oversees the work of the Executive and the four groups.
8. The Groups provide an opportunity for local people to participate in dramatic art, flower arranging, playing badminton and bridge. They each manage their own affairs within the framework set by the constitution and the rules.
9. The Executive is responsible for the day to day running of the Association and comprises:

- the Secretary who is secretary to the board of trustees and the Hall Council and who is also, ex-officio, a trustee;
- the Chairman of the Hall Council who is also, ex-officio, a trustee;
- the Treasurer of the hall Council;
- the Bookings Secretary who is responsible for looking after hirers of the Hall;
- the Hall Manager who is responsible for looking after the building;
- and the vice chair of the Hall Council.

Performance and achievement

10. Our charitable requirement is to serve the local community. We estimate we have between 40,000 and 50,000 people through our doors each year and we see that as a sign of considerable success. We have three types of user:

- By making space available for local groups to hire rooms in the Hall for their own use. We have about 25 groups of regular users who account for more than half our income. In this way, we are very much at the centre of the local community. We maintain regular contact with these groups, many of which cater for young people or the elderly.
- We also allow for occasional hires for activities such as children's parties and wedding receptions. They account for about 5% of our income. This group of users also includes services such as the blood transfusion service and use of the hall for local and national elections and those uses are given a high priority.
- We have four groups that form the basis of our membership. They account for slightly less than 40% of our income. The groups provide for local people to participate in amateur dramatics, floral art, badminton and playing bridge. All those activities help people to stay either physically or mentally fit.

Management of risk

11. We continue to address the following risks. We have improved our control of all these risks over the past year. We have strategies to deal with all these risks.

- Covid 19 pandemic – The Hall has been risk assessed and has returned to limited activity in line with Welsh Government advice.
- Insufficient funds to continue to operate. Thanks to several rounds of successful grant applications to the Arts Council of Wales Cultural Recovery Fund, RATS have been able to support the hall with donations in lieu of payment of their fees.
- Failure to address the safety needs of our users.
- Ineffective financial control.
- Breach of trust.
- The building fails to meet building standards.

Finance

12. We manage our finances and produce accounts with three aims in mind:

- To show that there is no improper use of our funds;
- To show that our funds are used predominantly to achieve our charitable object;

- To show that we remain a going concern as regards our financial viability.
13. Our main banker is NatWest . We also have a COIF account (Charities Official Investment Fund), which is our only investment. We retain no professional advisers and our trustees receive no payment for their services beyond reimbursement for matters like postage stamps nor did any trustee have any dealings with the charity during the year.
 14. We estimate that less than 1% of our expenditure goes on non-charitable activities. The largest single item we can identify of that kind is our payment to our independent examiner. We spend nothing on advertising and the costs associated with our general meetings are minimal. We have an accounts system, based on Excel, that holds a ledger for our current account. Our full accounts are based on receipts and payments, not accruals, and are compiled by type of expenditure – wages, premises, utilities etc. These accounts identify separately any transactions related to insurance matters. The full accounts also identify separately, subscriptions paid by members of the association to their respective groups. We make small donations to a total of about £150 to other charities having an objective consistent with that of ours - serving a local community.
 15. Our accountancy principles do not depreciate our assets. Instead we manage our finances to allow us to keep our assets in good order. That policy is the basis of our future financial planning; as part of the process we identify the likelihood of various parts of the building requiring repair or replacement in the foreseeable future and we seek to ensure that our balances are sufficient to cover those likelihoods. A later paragraph reports on how we are progressing towards that objective. That policy also covers the way the four groups manage their assets. It is this requirement – very much related to our need to remain a going concern – that we find most difficult to achieve. As a charity that provides space for local groups, we must keep our rental rates as low as possible. It is difficult to reconcile that aim with the requirement to build reserves that will allow us to meet the cost of major maintenance items.
 16. Members of the Association make a substantial contribution to running the charity. Most of that work is through running the four component groups that are the backbone of the charity. We cannot make an accurate estimate of what that work would cost but at the levels of the minimum wage we estimate it would cost us at least £10,000 each year.

Summary for year 2020/21

Balances

At Start of Year

Hall Current Account	5,813.92
Hall Improvement Account	1.00
Hall COIF Deposit Account	10,492.09
Total	16,307.01

At the end of year

Hall Current Account	5,616.53
Hall Improvement Account	1.00
Hall COIF Deposit Account	2.09
Total	5,619.62

Assets

Hall Insurance Valuation	1,521,000.00
Hall Contents (estimate)	20,000.00
Badminton	100.00
Bridge	6,000.00
Floral Society	1,000.00
RATS	14,450.00
TOTAL	1,562,550.00

Bank Statement 1/4/20	5,813.92
Income	18,235.23
COIF	10,490.00
Expenditure	-28,922.62
Bank statement at 31/3/21	5,616.53

Current Account

Income

Transfer from COIF account	10,490.00
Bridge	2,055.00
RATS	6,476.13
Fencing	12.00
Cheerleading	774.85
GAP Arts & Craft	450.00
Cardiff School of Self Defense	398.00
Sharon's Workouts	195.00
Performing Arts School	501.00
Extend Exercise Class	24.00
Welsh Class	483.00
Hitachi	520.00
Collier NMA	459.50
Craft Fair Event	276.00
Misc Income	2,596.00
Arthur J Gallagher	1,105.25
Blood transfusion	250.00
Floral Society	665.00
Badminton	255.00
Income Unknown	739.50
Total Income Less COIF	18,235.23

Expenditure

Council Tax	-
Gas	884.65
Electricity	1,938.59
Water	275.00
Boiler	323.76
Hall Manager	3,300.00
Cleaner	4,664.00
Cleaning Materials + Cathedral Leasing	2,910.00
Internet	351.60
Hall Maintenance	6,674.00
Accountant	480.00
P Allen Maint	2,346.00
Mobile phone	569.50
Insurance	3,643.18
Cardiff Council Refuse	189.94
Hall Master	164.40
Refunds given to Societies	208.00
Total Expenditure	28,922.62

-10,687.39

Comments:

- 1 We have no borrowings or creditors and we have no restricted income.
- 2 We have no debtors apart from small amounts of rent unpaid by hirers at the end of the financial year, such amounts to appear in our receipts and payments accounts for 2020-21.
- 3 The trustees have no financial dealings with the charity and have received no payments in the year.
- 4 COIF income is shown only in the COIF balances. The COIF account is our only investment.
- 5 The asset value of the Hall is its insured value. The charity holds the Hall for the sole purpose of meeting its charitable objective, that objective having been set when the charity was originally set up. The Hall cannot be used for any other purpose and it is therefore, in charity law, an endowment.
- 6 The Hall content and group asset values are estimates only of second hand sale value. They are not the value that would be submitted as part of insurance claim for a total loss of the building and all its contents, which is their replacement cost.
- 7 The total expenditure figure excludes the group payments for rental and capitation. This figure represents the total turnover of the charity, including its component groups.