

# ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION

England & Wales · Charity number 1165523

## Details

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**Other names** ONLLWYN AND DISTRICT MINERS WELFARE ASSOCIATION

**Status** Registered

**Legal form** CIO

**Registered** 2016-02-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 22 Dulais Road  
Seven Sisters  
Neath  
SA10 9EL

**Phone** 01639700814

**Email** [22dulaisroad@gmail.com](mailto:22dulaisroad@gmail.com)

## Activities

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**Objects:** TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF THE ELECTORAL WARD OF ONLLWYN AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS

**Activities:** To promote for the benefit of the inhabitants of the electoral ward of Onllwyn and the surrounding area the provision of facilities for recreation or other liesure time occupation of individuals who have need of such facilities by reason of age, youth, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare.

## Classification

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

## Geography

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- Neath Port Talbot

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£24,978	£31,323	-	-
2024-03-31	£33,545	£29,311	-	-
2023-03-31	£33,545	£27,231	-	-
2022-03-31	£5,720	£11,432	-	-
2021-03-31	£27,650	£36,101	-	-

## Trustees

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Name	Role	Appointed
Christine Powell		2017-02-07
DENNIS HYWEL WHITNEY		2016-03-08
Dafydd Francis		2024-03-10
EIRA ROBERTS		2016-03-08
GERAINT LEWIS		2016-03-08
IAN DAVID THOMAS TAYLOR		2016-03-08
Mair Francis		2025-02-03
William Ware		2024-03-10

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**

England & Wales - Charity number 1165523

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# Accounts

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**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**STATEMENT OF ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2025**

**REGISTERED CHARITY NUMBER 1165523**

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

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**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**LEGAL AND ADMINISTRATIVE DETAILS**

TRUSTEES

Mrs Eira Roberts  
Mr Denis Hywel Whitney  
Mr Geraint Lewis  
Mr Ian David Thomas Taylor  
Mrs Christine Powell  
Mr William Ware (Appointed 10/03/2024)  
Mr Dafydd Francis (Appointed 10/03/2024)

REGISTERED OFFICE:

Onllwyn & District Community Welfare Association  
C/o Mr B.L. Parfitt  
22 Dulais Road  
Seven Sisters  
Neath  
SA10 9EL

CHARITY COMMISSION  
REGISTRATION NUMBER

1165523

INDEPENDENT EXAMINER

J Wallage FCA  
CISWO (Trading) Limited  
The Old Rectory  
Rectory Drive  
Whiston  
Rotherham  
S60 4JG

BANKERS

Lloyds Bank

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts (page 7).

**Constitution and Objects**

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 10th February 2016. The charity registration number is 1165523.

To promote for the benefit of the inhabitants of the electoral ward of Onllwyn and the surrounding area the the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

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

**Organisational Structure**

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

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

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

**Financial Review**

The charity recorded total income of £24,978 for the financial year (2024: £41,593) expenditure for the year was £31,323 (2024: £33,465). This has given rise to a deficit of £6,345 (2024: surplus £8,128)

At the end of the period net assets were recorded at £166,150 (2024: £172,495). Net current assets were recorded at £43,751 (2024: £46,256).

**Review of Activities**

The centre is hired out for a wide range of functions. Birthday parties, weddings, Global Centre of Railway Excellence for meetings, other organisations including Onllwyn Welfare Ladies Section (OWLS) who have regular talks with light refreshments. Cor Meibion Onllwyn have weekly practice and hold events throughout the year. Line Dancing including lessons and functions. There are also events put on by local artists, film shows and occasionally film makers have used the Hall.

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR**  
**THE YEAR ENDED 31 MARCH 2025 (CONTINUED)**

**Investment Policy**

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

**Reserves Policy**

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs. Any additional reserves are held to provide a capital fund for repairs that will be required to upkeep the premises. The trustees understand that reserves will need to be increased to update what is an ageing building in the coming years.

**Risk Management**

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

**Statement of Trustee Responsibilities**

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

.....  
Signed - Trustee

.....  
Print name - Trustee

Date - .....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

I report to the Trustees on my examination of the accounts of the above named charity (registered no.1165523) for the year ended 31 March 2025, set out on pages 5 to 9.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

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

**Independent Examiners Statement**

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

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
J Wallage FCA  
CISWO (Trading) Limited  
The Old Rectory  
Rectory Drive  
Whiston  
Rotherham  
S60 4JG

Date .....

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025**

	<b>Note</b>	<b>Unres- tricted Fund</b>	<b>2025 Res- tricted Fund</b>	<b>Totals 2025</b>	<b>Unres- tricted Fund</b>	<b>2024 Res- tricted Fund</b>	<b>Totals 2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>INCOMING RESOURCES</u></b>							
Grant - Maes Gwyn Windfarm		-		-	-	15,000	15,000
Feed-in-tariff		1,927	-	1,927	-	-	-
Bar Income		13,769	-	13,769	16,907	-	16,907
Hall Hire		9,282	-	9,282	9,686	-	9,686
<b>Total Incoming Resources</b>	<b>1</b>	<b><u>24,978</u></b>	<b><u>-</u></b>	<b><u>24,978</u></b>	<b><u>26,593</u></b>	<b><u>15,000</u></b>	<b><u>41,593</u></b>
<b><u>RESOURCES EXPENDED</u></b>							
Bar Purchases		6,640	-	6,640	8,639	-	8,639
Cellar Gas		613	-	613	210	-	210
Cleaning & Waste Disposal		1,455	-	1,455	2,084	-	2,084
Light & Heat		1,271	-	1,271	3,142	-	3,142
Heating Oil		2,148	-	2,148	1,554	-	1,554
Repairs & Renewals		3,664	-	3,664	8,028	-	8,028
Oil tanks & Security Equipment		4,970	-	4,970	-	-	-
Telephone		942	-	942	743	-	743
Insurance		1,979	-	1,979	2,010	-	2,010
Rates & Water Rates		971	-	971	546	-	546
Licence		180	-	180	339	-	339
Legal Fees		500	-	500	-	-	-
Accountancy		738	-	738	702	-	702
Sundry Expenses		1,412	-	1,412	1,628	-	1,628
Depreciation		260	3,580	3,840	260	3,580	3,840
<b>Total Resources Expended</b>	<b>1</b>	<b><u>27,743</u></b>	<b><u>3,580</u></b>	<b><u>31,323</u></b>	<b><u>29,885</u></b>	<b><u>3,580</u></b>	<b><u>33,465</u></b>
<b>Net Movement in Funds</b>		<b>(2,765)</b>	<b>(3,580)</b>	<b>(6,345)</b>	<b>(3,292)</b>	<b>11,420</b>	<b>8,128</b>
<b>Fund Balances at 1 April 2024</b>		<b>144,373</b>	<b>28,122</b>	<b>172,495</b>	<b>147,665</b>	<b>16,702</b>	<b>164,367</b>
<b>Transfer between funds</b>	<b>7</b>	<b>4,122</b>	<b>(4,122)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances at 31 March 2025</b>		<b><u>145,730</u></b>	<b><u>20,420</u></b>	<b><u>166,150</u></b>	<b><u>144,373</u></b>	<b><u>28,122</u></b>	<b><u>172,495</u></b>

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**BALANCE SHEET AS AT 31 MARCH 2025**

		<b><u>2025</u></b>		<b><u>2024</u></b>	
		£	£	£	£
	<b><u>Note</u></b>				
<b>FIXED ASSETS</b>					
Tangible Assets	2		122,399		126,239
<b>CURRENT ASSETS</b>					
Debtors	4	1,114		2,033	
Cash at bank and in hand	5	41,840		44,724	
		<hr/>		<hr/>	
		42,954		46,757	
<b>LESS: CURRENT LIABILITIES</b>					
Creditors	6	(1,091)		(1,501)	
		<hr/>		<hr/>	
<b>NET CURRENT ASSETS</b>			41,863		45,256
<b>NET ASSETS</b>			<hr/> <hr/>		<hr/> <hr/>
			164,262		171,495
<b><u>FUNDS</u></b>					
Unrestricted Funds			145,730		144,373
Restricted Fund	7		20,420		28,122
			<hr/>		<hr/>
			166,150		172,495

***Approved by the Trustees***

**Signed** .....

**Printed** .....

**Date** .....

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES**

**a. Basis of preparation and assessment of going concern**

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

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

**b. Income Recognition**

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

**c. Expenditure Recognition**

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

**d. Depreciation**

The trustees have determined that the land and buildings transferred from the friendly society will be transferred at a nominal value of £100,000. The land and buildings will not be depreciated until a true valuation for the assets is conceived.

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

Fixtures, Fittings & Equipment	10 % Straight Line
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**e. Grant Recognition**

Grants received have been placed into a restricted fund until fully expended.

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2025**

	<b>Fixtures, Fitting &amp; Equipment</b>	<b>Land &amp; Buildings</b>	<b>Total</b>
	£	£	£
<b>2. <u>FIXED ASSETS</u></b>			
<u>Cost</u>			
At 01.04.2024	38,399	100,000	138,399
Additions	-	-	-
At 31.03.2025	38,399	100,000	138,399
<u>Depreciation</u>			
At 01.04.2024	12,160	-	12,160
Charge for Year	3,840	-	3,840
At 31.03.2025	16,000	-	16,000
<u>Net Book Value</u>			
At 31.03.2025	22,399	100,000	122,399
At 31.03.2024	26,239	100,000	126,239
		<b><u>2025</u></b>	<b><u>2024</u></b>
		£	£
<b>3. <u>STOCK</u></b>			
Stock		1,888	1,000
		1,888	1,000
<b>4. <u>DEBTORS</u></b>			
Accrued Income		-	800
Prepayments		1,114	1,233
		1,114	2,033
<b>5. <u>CASH AT BANK AND IN HAND</u></b>			
Community Account		36,546	42,524
Cash in Hand		5,294	2,200
		41,840	44,724

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

<b>6. <u>CREDITORS</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	£	£
Accountancy Fees	738	702
Welsh Water	244	244
SSE	109	555
	<u>1,091</u>	<u>1,501</u>

<b>7. <u>RESTRICTED FUNDS</u></b>	<b><u>B/F</u></b>	<b><u>Incoming</u></b>	<b><u>Outgoing</u></b>	<b><u>C/F</u></b>
	<b><u>01/04/2024</u></b>	<b><u>Resources</u></b>	<b><u>Resources</u></b>	<b><u>31/03/2025</u></b>
	£	£	£	£
Celtic Energy	1,742	-	1,742	-
Onllwyn Community Council	2,380	-	2,380	-
Onllwyn Community Council	2,950	-	590	2,360
Windfarm (Solar Panels)	7,550	-	1,490	6,060
Maes Gwyn Windfarm	13,500	-	1,500	12,000
	<u>28,122</u>	<u>-</u>	<u>7,702</u>	<u>20,420</u>

The historical grants from Celtic Energy and Onllwyn Community Council have been held for retentions. Now that the retention period has passed these have been released.

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**

England & Wales - Charity number 1165523

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# Accounts

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**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**STATEMENT OF ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2024**

**REGISTERED CHARITY NUMBER 1165523**

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

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**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**LEGAL AND ADMINISTRATIVE DETAILS**

TRUSTEES	Mrs Eira Roberts Mr Denis Hywel Whitney Mr Geraint Lewis Mr Ian David Thomas Taylor Mrs Christine Powell
REGISTERED OFFICE:	Onllwyn & District Community Welfare Association C/o Mr B.L. Parfitt 22 Dulais Road Seven Sisters Neath SA10 9EL
CHARITY COMMISSION REGISTRATION NUMBER	1165523
INDEPENDENT EXAMINER	J Wallage FCA CISWO (Trading) Limited The Old Rectory Rectory Drive Whiston Rotherham S60 4JG
BANKERS	Lloyds Bank

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts (page 7).

**Constitution and Objects**

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 10th February 2016. The charity registration number is 1165523.

To promote for the benefit of the inhabitants of the electoral ward of Onllwyn and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

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

**Organisational Structure**

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

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

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

**Financial Review**

The charity recorded total income of £41,593 for the financial year (2023: £33,545) expenditure for the year was £33,465 (2023: £29,311). This has given rise to a surplus of £8,128 (2023: surplus £4,234)

At the end of the period net assets were recorded at £172,495 (2023: £164,367). Net current assets were recorded at £46,256 (2023: £51,887).

**Review of Activities**

On the whole the trustees are pleased with the results for the year. This follows extensive repair work at the centre which has enabled more extensive use of the facilities.

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR**  
**THE YEAR ENDED 31 MARCH 2024 (CONTINUED)**

**Investment Policy**

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

**Reserves Policy**

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs. Any additional reserves are held to provide a capital fund for repairs that will be required to upkeep the premises. The trustees understand that reserves will need to be increased to update what is an ageing building in the coming years.

**Risk Management**

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

**Statement of Trustee Responsibilities**

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

.....  
Signed - Trustee

Date - 12/12/24

.....  
CHRISTINE POWELL  
Print name - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

I report to the Trustees on my examination of the accounts of the above named charity (registered no.1165523) for the year ended 31 March 2024, set out on pages 5 to 9.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

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

**Independent Examiners Statement**

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

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....*J Wallage*.....

J Wallage FCA  
CISWO (Trading) Limited  
The Old Rectory  
Rectory Drive  
Whiston  
Rotherham  
S60 4JG

Date .....12/12/24.....

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024**

	<u>Note</u>	Unres- tricted Fund	2024 Res- tricted Fund	Totals 2024	Unres- tricted Fund	2023 Res- tricted Fund	Totals 2023
		£	£	£	£	£	£
<b><u>INCOMING RESOURCES</u></b>							
Grant - SWMTF		-	-	-	1,000	-	1,000
Grant - Maes Gwyn Windfarm		-	15,000	15,000	-	-	-
Feed-in-tariff		-	-	-	800	-	800
Bar Income		16,907	-	16,907	18,643	-	18,643
Hall Hire		9,686	-	9,686	10,902	-	10,902
4 Aces		-	-	-	2,200	-	2,200
<b>Total Incoming Resources</b>	<b>1</b>	<b><u>26,593</u></b>	<b><u>15,000</u></b>	<b><u>41,593</u></b>	<b><u>33,545</u></b>	<b><u>-</u></b>	<b><u>33,545</u></b>
<b><u>RESOURCES EXPENDED</u></b>							
Bar Purchases		8,639	-	8,639	10,551	-	10,551
Cellar Gas		210	-	210	127	-	127
Cleaning & Waste Disposal		2,084	-	2,084	1,410	-	1,410
Light & Heat		3,142	-	3,142	2,651	-	2,651
Heating Oil		1,554	-	1,554	3,076	-	3,076
Repairs & Renewals		8,028	-	8,028	4,211	-	4,211
Telephone		743	-	743	699	-	699
Insurance		2,010	-	2,010	1,883	-	1,883
Rates & Water Rates		546	-	546	687	-	687
Licence		339	-	339	180	-	180
Accountancy		702	-	702	674	-	674
Sundry Expenses		1,628	-	1,628	1,082	-	1,082
Depreciation		260	3,580	3,840	-	2,080	2,080
<b>Total Resources Expended</b>	<b>1</b>	<b><u>29,885</u></b>	<b><u>3,580</u></b>	<b><u>33,465</u></b>	<b><u>27,231</u></b>	<b><u>2,080</u></b>	<b><u>29,311</u></b>
<b>Net Movement in Funds</b>		<b>(3,292)</b>	<b>11,420</b>	<b>8,128</b>	<b>6,314</b>	<b>(2,080)</b>	<b>4,234</b>
<b>Fund Balances at 1 April 2023</b>		<b>147,665</b>	<b>16,702</b>	<b>164,367</b>	<b>141,351</b>	<b>18,782</b>	<b>160,133</b>
<b>Fund Balances at 31 March 2024</b>		<b><u>144,373</u></b>	<b><u>28,122</u></b>	<b><u>172,495</u></b>	<b><u>147,665</u></b>	<b><u>16,702</u></b>	<b><u>164,367</u></b>

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**BALANCE SHEET AS AT 31 MARCH 2024**

		<u>2024</u>		<u>2023</u>	
	<u>Note</u>	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	2		126,239		112,480
<b>CURRENT ASSETS</b>					
Stock	3	1,000		1,000	
Debtors	4	2,033		3,037	
Cash at bank and in hand	5	44,724		48,813	
			47,757		52,850
<b>LESS: CURRENT LIABILITIES</b>					
Creditors	6	(1,501)		(963)	
<b>NET CURRENT ASSETS</b>			46,256		51,887
<b>NET ASSETS</b>			172,495		164,367
<b><u>FUNDS</u></b>					
Unrestricted Funds			144,373		147,665
Restricted Fund	7		28,122		16,702
			172,495		164,367

***Approved by the Trustees***

**Signed**



**Printed**

.....CHRISTINE POWELL.....

**Date**

.....12/12/24.....

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

**a. Basis of preparation and assessment of going concern**

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

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

**b. Income Recognition**

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

**c. Expenditure Recognition**

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

**d. Depreciation**

The trustees have determined that the land and buildings transferred from the friendly society will be transferred at a nominal value of £100,000. The land and buildings will not be depreciated until a true valuation for the assets is conceived.

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

Fixtures, Fittings & Equipment      10 % Straight Line

**e. Grant Recognition**

Grants received have been placed into a restricted fund until fully expended.

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2024**

	Fixtures, Fitting & Equipment	Land & Buildings	Total
	£	£	£
<b>2. <u>FIXED ASSETS</u></b>			
<u>Cost</u>			
At 01.04.2023	20,800	100,000	120,800
Additions	17,599	-	17,599
At 31.03.2024	38,399	100,000	138,399
<u>Depreciation</u>			
At 01.04.2023	8,320	-	8,320
Charge for Year	3,840	-	3,840
At 31.03.2024	12,160	-	12,160
<u>Net Book Value</u>			
At 31.03.2024	26,239	100,000	126,239
At 31.03.2023	12,480	100,000	112,480
		<b><u>2024</u></b>	<b><u>2023</u></b>
		£	£
<b>3. <u>STOCK</u></b>			
Stock		1,000	1,000
		1,000	1,000
<b>4. <u>DEBTORS</u></b>			
Accrued Income		800	800
Prepayments		1,233	2,237
		2,033	3,037
<b>5. <u>CASH AT BANK AND IN HAND</u></b>			
Community Account		42,524	46,813
Cash in Hand		2,200	2,000
		44,724	48,813

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

<b><u>6. CREDITORS</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	£	£
Accountancy Fees	702	674
Welsh Water	244	289
SWALEC	555	-
	<u>1,501</u>	<u>963</u>

<b><u>7. RESTRICTED FUNDS</u></b>	<b><u>B/F</u></b>	<b><u>Incoming</u></b>	<b><u>Outgoing</u></b>	<b><u>C/F</u></b>
	<b><u>01/04/2023</u></b>	<b><u>Resources</u></b>	<b><u>Resources</u></b>	<b><u>31/03/2024</u></b>
	£	£	£	£
Celtic Energy	1,742	-	-	1,742
Onllwyn Community Council	2,380	-	-	2,380
Onllwyn Community Council	3,540	-	590	2,950
Windfarm (Solar Panels)	9,040	-	1,490	7,550
Maes Gwyn Windfarm	-	15,000	1,500	13,500
	<u>16,702</u>	<u>15,000</u>	<u>3,580</u>	<u>28,122</u>



**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**

England & Wales - Charity number 1165523

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# Accounts

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**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**STATEMENT OF ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2023**

**REGISTERED CHARITY NUMBER 1165523**

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**LEGAL AND ADMINISTRATIVE DETAILS**

TRUSTEES	Mrs Eira Roberts Mr Denis Hywel Whitney Mr Geraint Lewis Mr Ian David Thomas Taylor Mrs Christine Powell
REGISTERED OFFICE:	Onllwyn & District Community Welfare Association C/o Mr B.L. Parfitt 22 Dulais Road Seven Sisters Neath SA10 9EL
CHARITY COMMISSION REGISTRATION NUMBER	1165523
INDEPENDENT EXAMINER	J Wallage FCA CISWO (Trading) Limited The Old Rectory Rectory Drive Whiston Rotherham S60 4JG
BANKERS	Lloyds Bank

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts (page 7).

**Constitution and Objects**

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 10th February 2016. The charity registration number is 1165523.

To promote for the benefit of the inhabitants of the electoral ward of Onllwyn and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

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

**Organisational Structure**

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

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

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

**Financial Review**

The charity recorded total income of £33,545 for the financial year (2022: £5,720) expenditure for the year was £29,311 (2022: £11,432). This has given rise to a surplus of £4,234 (2022: deficit £5,712)

Note 1(e) explains the present nature of the restricted fund.

At the end of the period net assets were recorded at £164,367 (2022: £160,133). Net current assets were recorded at £51,887 (2022: £45,573).

**Review of Activities**

On the whole the trustees are pleased with the results for the year. This follows extensive repair work at the centre which has enabled more extensive use of the facilities.

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR**  
**THE YEAR ENDED 31 MARCH 2023 (CONTINUED)**

**Investment Policy**

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

**Reserves Policy**

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs. Any additional reserves are held to provide a capital fund for repairs that will be required to upkeep the premises. The trustees understand that reserves will need to be increased to update what is an ageing building in the coming years.

**Risk Management**

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

**Statement of Trustee Responsibilities**

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

  
Signed - Trustee  
Date - 2/8/24

CHRISTINE POWELL  
Print name - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

I report to the Trustees on my examination of the accounts of the above named charity (registered no.1165523) for the year ended 31 March 2023, set out on pages 5 to 9.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

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

**Independent Examiners Statement**

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

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....  
J Wallage FCA  
CISWO (Trading) Limited  
The Old Rectory  
Rectory Drive  
Whiston  
Rotherham  
S60 4JG

Date 2/8/2024.....

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023**

	<u>Note</u>	Unres- tricted Fund	2023 Res- tricted Fund	Totals 2022	Unres- tricted Fund	2022 Res- tricted Fund	Totals 2021
		£	£	£	£	£	£
<b><u>INCOMING RESOURCES</u></b>							
Grant - SWMTF		1,000	-	1,000	-	-	-
Feed-in-tariff		800	-	800	1,613	-	1,613
Bar Income		18,643	-	18,643	1,558	-	1,558
Hall Hire		10,902	-	10,902	2,419	-	2,419
4 Aces		2,200	-	2,200	130	-	130
<b>Total Incoming Resources</b>	<b>1</b>	<b><u>33,545</u></b>	<b><u>-</u></b>	<b><u>33,545</u></b>	<b><u>5,720</u></b>	<b><u>-</u></b>	<b><u>5,720</u></b>
<b><u>RESOURCES EXPENDED</u></b>							
Bar Purchases		10,551	-	10,551	602	-	602
Cellar Gas		127	-	127	46	-	46
Cleaning & Waste Disposal		1,410	-	1,410	744	-	744
Light & Heat		2,651	-	2,651	846	-	846
Heating Oil		3,076	-	3,076	600	-	600
Repairs & Renewals		4,211	-	4,211	2,934	-	2,934
Telephone		699	-	699	589	-	589
Insurance		1,883	-	1,883	1,673	-	1,673
Rates & Water Rates		687	-	687	379	-	379
Licence		180	-	180	180	-	180
Accountancy		674	-	674	649	-	649
Sundry Expenses		1,082	-	1,082	110	-	110
Depreciation		-	2,080	2,080	-	2,080	2,080
<b>Total Resources Expended</b>	<b>1</b>	<b><u>27,231</u></b>	<b><u>2,080</u></b>	<b><u>29,311</u></b>	<b><u>9,352</u></b>	<b><u>2,080</u></b>	<b><u>11,432</u></b>
<b>Net Movement in Funds</b>		<b>6,314</b>	<b>(2,080)</b>	<b>4,234</b>	<b>(3,632)</b>	<b>(2,080)</b>	<b>(5,712)</b>
<b>Fund Balances at 1 April 2022</b>		<b>141,351</b>	<b>18,782</b>	<b>160,133</b>	<b>144,983</b>	<b>20,862</b>	<b>165,845</b>
<b>Fund Balances at 31 March 2023</b>		<b><u>147,665</u></b>	<b><u>16,702</u></b>	<b><u>164,367</u></b>	<b><u>141,351</u></b>	<b><u>18,782</u></b>	<b><u>160,133</u></b>

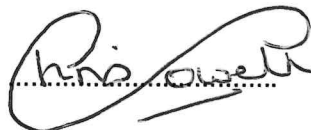
**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**BALANCE SHEET AS AT 31 MARCH 2023**

		<u>2023</u>		<u>2022</u>	
	<u>Note</u>	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	2		112,480		114,560
<b>CURRENT ASSETS</b>					
Stock	3	1,000		1,800	
Debtors	4	3,037		1,224	
Cash at bank and in hand	5	48,813		43,538	
		52,850		46,562	
<b>LESS: CURRENT LIABILITIES</b>					
Creditors	6	(963)		(989)	
<b>NET CURRENT ASSETS</b>			51,887		45,573
<b>NET ASSETS</b>			164,367		160,133
<b><u>FUNDS</u></b>					
Unrestricted Funds			147,665		141,351
Restricted Fund	7		16,702		18,782
			164,367		160,133

**Approved by the Trustees**

Signed



Printed

CHRISTINE ROWELL

Date

2/8/24

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES**

**a. Basis of preparation and assessment of going concern**

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

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

**b. Income Recognition**

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

**c. Expenditure Recognition**

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

**d. Depreciation**

The trustees have determined that the land and buildings transferred from the friendly society will be transferred at a nominal value of £100,000. The land and buildings will not be depreciated until a true valuation for the assets is conceived.

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

Fixtures, Fittings & Equipment      10 % Straight Line

**e. Grant Recognition**

Grants received have been placed into a restricted fund until fully expended. The contractor for the main roof project has entered administration and therefore the unspent monies will be held until approached by the official receiver.

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2023**

	<b>Fixtures, Fitting &amp; Equipment</b>	<b>Land &amp; Buildings</b>	<b>Total</b>
	£	£	£
<b>2. <u>FIXED ASSETS</u></b>			
<u>Cost</u>			
At 01.04.2022	20,800	100,000	120,800
Additions	-	-	-
At 31.03.2023	<u>20,800</u>	<u>100,000</u>	<u>120,800</u>
<u>Depreciation</u>			
At 01.04.2022	6,240	-	6,240
Charge for Year	2,080	-	2,080
At 31.03.2023	<u>8,320</u>	<u>-</u>	<u>8,320</u>
<u>Net Book Value</u>			
At 31.03.2023	<u>12,480</u>	<u>100,000</u>	<u>112,480</u>
At 31.03.2022	<u>14,560</u>	<u>100,000</u>	<u>114,560</u>
		<b><u>2023</u></b>	<b><u>2022</u></b>
		£	£
<b>3. <u>STOCK</u></b>			
Stock		1,000	1,800
		<u>1,000</u>	<u>1,800</u>
<b>4. <u>DEBTORS</u></b>			
Accrued Income		800	-
Prepayments		2,237	1,224
		<u>3,037</u>	<u>1,224</u>
<b>5. <u>CASH AT BANK AND IN HAND</u></b>			
Community Account		46,813	41,586
Cash in Hand		2,000	1,952
		<u>48,813</u>	<u>43,538</u>

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

<b>6. <u>CREDITORS</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	£	£
Accountancy Fees	674	649
Welsh Water	289	93
SWALEC	-	247
	<u>963</u>	<u>989</u>

<b>7. <u>RESTRICTED FUNDS</u></b>	<b><u>B/F</u></b>	<b><u>Incoming</u></b>	<b><u>Outgoing</u></b>	<b><u>C/F</u></b>
	<b><u>01/04/2022</u></b>	<b><u>Resources</u></b>	<b><u>Resources</u></b>	<b><u>31/03/2022</u></b>
	£	£	£	£
Celtic Energy	1,742	-	-	1,742
Onllwyn Community Council	2,380	-	-	2,380
Onllwyn Community Council	4,130	-	590	3,540
Windfarm (Solar Panels)	10,530	-	1,490	9,040
	<u>18,782</u>	<u>-</u>	<u>2,080</u>	<u>16,702</u>

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**

England & Wales - Charity number 1165523

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# Accounts

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**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**STATEMENT OF ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2022**

**REGISTERED CHARITY NUMBER 1165523**

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**INDEX TO THE FINANCIAL STATEMENTS**

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Notes to the Financial Statements	7 - 9

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**LEGAL AND ADMINISTRATIVE DETAILS**

TRUSTEES

Mrs Eira Roberts  
Mr Benjamin Lynn Parfitt  
Dr David Hywel Francis  
Mr Alan Lewis  
Mr Denis Hywel Whitney  
Mr Geraint Lewis  
Mr Ian David Thomas Taylor  
Mr Robert James Evans  
Mrs Christine Powell

SECRETARY

Mr Benjamin Lynn Parfitt

REGISTERED OFFICE:

Onllwyn & District Community Welfare Association  
C/o Mr B.L. Parfitt  
22 Dulais Road  
Seven Sisters  
Neath  
SA10 9EL

CHARITY COMMISSION  
REGISTRATION NUMBER

1165523

INDEPENDENT EXAMINER

J Wallage FCA  
CISWO (Trading) Limited  
The Old Rectory  
Rectory Drive  
Whiston  
Rotherham  
S60 4JG

BANKERS

Lloyds Bank

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts (page 7).

**Constitution and Objects**

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 10th February 2016. The charity registration number is 1165523.

To promote for the benefit of the inhabitants of the electoral ward of Onllwyn and the surrounding area the the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

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

**Organisational Structure**

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

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

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

**Financial Review**

The charity recorded total income of £5,720 during the financial year, with expenditure of £11,432. This has given rise to a deficit of £5,712 for the year (2021 deficit £8,451).

Note 1(e) explains the present nature of the restricted fund.

At the end of the period net assets were recorded at £160,133 (2021: £165,845). Net current assets were recorded at £45,573 (2021: £49,205).

**Review of Activities**

Due to Covid restrictions activities had to be curtailed. The trustees are looking forward to welcoming back centre users in the not too distant future.

The main building, commonly referred to as the welfare has undergone significant repair work since the trusteeship of the CIO has assumed control. The land and buildings are still registered with individual trustees of the friendly society, but will be transferred across to the CIO by virtue of common "ownership".

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR**  
**THE YEAR ENDED 31 MARCH 2022 (CONTINUED)**

**Investment Policy**

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

**Reserves Policy**

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs. Any additional reserves are held to provide a capital fund for repairs that will be required to upkeep the premises. The trustees understand that reserves will need to be increased to update what is an ageing building in the coming years.

**Risk Management**

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

**Statement of Trustee Responsibilities**

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

.....  
Signed - Trustee

Date - .....

.....  
7/1/2023

.....  
Print name - Trustee

BENJAMIN LYNN PARFITT

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

I report to the Trustees on my examination of the accounts of the above named charity (registered no.1165523) for the year ended 31 March 2022, set out on pages 5 to 9.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

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

**Independent Examiners Statement**

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

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
.....

J Wallage FCA  
CISWO (Trading) Limited  
The Old Rectory  
Rectory Drive  
Whiston  
Rotherham  
S60 4JG

Date ..... 7/1/2023 .....

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022**

	<u>Note</u>	Unres- tricted Fund	2022 Res- tricted Fund	Totals 2022	Unres- tricted Fund	2021 Res- tricted Fund	Totals 2021
		£	£	£	£	£	£
<b><u>INCOMING RESOURCES</u></b>							
<b><u>Grants</u></b>							
Local Authority Grant (Covid)		-	-	-	26,000	-	26,000
Windfarm (Solar Panels)		1,613	-	1,613	-	-	-
Bar Income		1,558	-	1,558	-	-	-
Hall Hire		2,419	-	2,419	-	-	-
Donations		-	-	-	1,350	-	1,350
4 Aces		130	-	130	-	-	-
Other Income		-	-	-	300	-	300
<b>Total Incoming Resources</b>	<b>1</b>	<b><u>5,720</u></b>	<b><u>-</u></b>	<b><u>5,720</u></b>	<b><u>27,650</u></b>	<b><u>-</u></b>	<b><u>27,650</u></b>
<b><u>RESOURCES EXPENDED</u></b>							
<b>Direct Charitable Expenditure:</b>							
Bar Purchases		602	-	602	-	-	-
Stock Written Off		-	-	-	2,312	-	2,312
Cellar Gas		46	-	46	55	-	55
Cleaning & Waste Disposal		744	-	744	324	-	324
Light & Heat		846	-	846	244	-	244
Heating Oil		600	-	600	689	-	689
Repairs & Renewals		2,934	-	2,934	27,522	-	27,522
Telephone		589	-	589	461	-	461
Insurance		1,673	-	1,673	1,534	-	1,534
Water Rates		379	-	379	66	-	66
Licence		180	-	180	180	-	180
Accountancy		649	-	649	634	-	634
Sundry Expenses		110	-	110	-	-	-
Depreciation		-	2,080	2,080	-	2,080	2,080
<b>Total Resources Expended</b>	<b>1</b>	<b><u>9,352</u></b>	<b><u>2,080</u></b>	<b><u>11,432</u></b>	<b><u>34,021</u></b>	<b><u>2,080</u></b>	<b><u>36,101</u></b>
<b>Net Movement in Funds</b>		<b>(3,632)</b>	<b>(2,080)</b>	<b>(5,712)</b>	<b>(6,371)</b>	<b>(2,080)</b>	<b>(8,451)</b>
<b>Fund Balances at 1 April 2021</b>		<b>144,983</b>	<b>20,862</b>	<b>165,845</b>	<b>151,354</b>	<b>22,942</b>	<b>174,296</b>
<b>Fund Balances at 31 March 2022</b>		<b><u>141,351</u></b>	<b><u>18,782</u></b>	<b><u>160,133</u></b>	<b><u>144,983</u></b>	<b><u>20,862</u></b>	<b><u>165,845</u></b>

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**BALANCE SHEET AS AT 31 MARCH 2022**

		<u>2022</u>		<u>2021</u>	
	<u>Note</u>	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	2		114,560		116,640
<b>CURRENT ASSETS</b>					
Stock	3	1,800		150	
Debtors	4	1,224		922	
Cash at bank and in hand	5	43,538		48,980	
		46,562		50,052	
<b>LESS: CURRENT LIABILITIES</b>					
Creditors	6	(989)		(847)	
<b>NET CURRENT ASSETS</b>			45,573		49,205
<b>NET ASSETS</b>			160,133		165,845
<b><u>FUNDS</u></b>					
Unrestricted Funds			141,351		144,983
Restricted Fund	7		18,782		20,862
			160,133		165,845

**Approved by the Trustees**

Signed

.....  


Printed

.....  
 BENJAMIN LYNN PARFITT

Date

.....  
 7/1/2023

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES**

**a. Basis of preparation and assessment of going concern**

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

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

**b. Income Recognition**

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

**c. Expenditure Recognition**

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

**d. Depreciation**

The trustees have determined that the land and buildings transferred from the friendly society will be transferred at a nominal value of £100,000. The land and buildings will not be depreciated until a true valuation for the assets is conceived.

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

Fixtures, Fittings & Equipment	10 % Straight Line
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**e. Grant Recognition**

Grants received have been placed into a restricted fund until fully expended. The contractor for the main roof project has entered administration and therefore the unspent monies will be held until approached by the official receiver.

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2022**

	Fixtures, Fitting & Equipment £	Land & Buildings £	Total £
<b>2. <u>FIXED ASSETS</u></b>			
<u>Cost</u>			
At 01.04.2021	20,800	100,000	120,800
Additions	-	-	-
At 31.03.2022	20,800	100,000	120,800
<u>Depreciation</u>			
At 01.04.2021	4,160	-	4,160
Charge for Year	2,080	-	2,080
At 31.03.2022	6,240	-	6,240
<u>Net Book Value</u>			
At 31.03.2022	14,560	100,000	114,560
At 31.03.2021	16,640	100,000	116,640
		<b><u>2022</u></b>	<b><u>2021</u></b>
		£	£
<b>3. <u>STOCK</u></b>			
Stock		1,800	150
		1,800	150
<b>4. <u>DEBTORS</u></b>			
Debtors & Prepayments		1,224	922
		1,224	922
<b>5. <u>CASH AT BANK AND IN HAND</u></b>			
Community Account		41,586	46,249
Cash in Hand		1,952	2,731
		43,538	48,980

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

<b><u>6. CREDITORS</u></b>	<b><u>2022</u></b> £	<b><u>2021</u></b> £
Accountancy Fees 2021	-	634
Accountancy Fees 2022	649	-
Welsh Water	93	35
SWALEC	247	128
Stocktaker	-	50
	<u>989</u>	<u>847</u>

<b><u>7. RESTRICTED FUNDS</u></b>	<b><u>B/F</u></b> <b><u>01/04/2021</u></b> £	<b><u>Incoming</u></b> <b><u>Resources</u></b> £	<b><u>Outgoing</u></b> <b><u>Resources</u></b> £	<b><u>C/F</u></b> <b><u>31/03/2022</u></b> £
Celtic Energy	1,742	-	-	1,742
Onllwyn Community Council	2,380	-	-	2,380
Onllwyn Community Council	4,720	-	590	4,130
Windfarm (Solar Panels)	12,020	-	1,490	10,530
	<u>20,862</u>	<u>-</u>	<u>2,080</u>	<u>18,782</u>



**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**

England & Wales - Charity number 1165523

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# Accounts

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**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**STATEMENT OF ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2021**

**REGISTERED CHARITY NUMBER 1165523**

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**INDEX TO THE FINANCIAL STATEMENTS**

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**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**LEGAL AND ADMINISTRATIVE DETAILS**

TRUSTEES	Mrs Eira Roberts Mr Benjamin Lynn Parfitt Dr David Hywel Francis Mr Alan Lewis Mr Denis Hywel Whitney Mr Geraint Lewis Mr Ian David Thomas Taylor Mr Robert James Evans Mrs Christine Powell
SECRETARY	Mr Benjamin Lynn Parfitt
REGISTERED OFFICE:	Onllwyn & District Community Welfare Associator C/o Mr B.L. Parfitt 22 Dulais Road Seven Sisters Neath SA10 9EL
CHARITY COMMISSION REGISTRATION NUMBER	1165523
INDEPENDENT EXAMINER	J Wallage FCA CISWO (Trading) Limited The Old Rectory Rectory Drive Whiston Rotherham S60 4JG
BANKERS	Lloyds Bank

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts (page 7).

**Constitution and Objects**

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 10th February 2016. The charity registration number is 1165523.

To promote for the benefit of the inhabitants of the electoral ward of Onllwyn and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

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

**Organisational Structure**

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

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

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

**Financial Review**

The charity recorded total income of £27,650 during the financial year, with expenditure of £36,101. This has given rise to a deficit of £8,451 for the year (2020 surplus £61,248).

Note 1(e) explains the present nature of the restricted fund. At the end of the period net assets were recorded at £ (2020: £58,144). Net current assets recorded at £ (2020: £55,576).

**Review of Activities**

Due to Covid restrictions activities have had to be curtailed. The trustees are looking forward to welcoming back centre users in the not too distant future.

The main building, commonly referred to as the welfare has undergone significant repair work since the trusteeship of the CIO has assumed control. The land and buildings are still registered with individual trustees of the friendly society, but will be transferred across to the CIO by virtue of common "ownership".

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR**  
**THE YEAR ENDED 31 MARCH 2021 (CONTINUED)**

**Investment Policy**

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

**Reserves Policy**

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs. Any additional reserves are held to provide a capital fund for repairs that will be required to upkeep the premises. The trustees understand that reserves will need to be increased to update what is an ageing building in the coming years.

**Risk Management**

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

**Statement of Trustee Responsibilities**

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

.....*B L Parfitt*.....  
Signed - Trustee

.....BENJAMIN LYNN PARFITT.....  
Print name - Trustee

Date - *26<sup>th</sup> November 2021*

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

I report to the Trustees on my examination of the accounts of the above named charity (registered no.1165523) for the year ended 31 March 2021, set out on pages 5 to 9.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).


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

**Independent Examiners Statement**

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

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
  
J Wallage FCA  
CISWO (Trading) Limited  
The Old Rectory  
Rectory Drive  
Whiston  
Rotherham  
S60 4JG

Date - ..... 26/11/2021 .....

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Fund £	2021 Restricted Fund £	Totals 2021 £	Unrestricted Fund £	2020 Restricted Fund £	Totals 2020 £
<b>INCOMING RESOURCES</b>							
<b>Grants</b>							
Local Authority Grant (Covid)		26,000	-	26,000	-	-	-
Windfarm (Solar Panels)		-	-	-	-	15,000	15,000
Bar Income		-	-	-	27,858	-	27,858
Hall Hire		-	-	-	1,040	-	1,040
Bank Loyalty Reward		-	-	-	28	-	28
Donations		1,350	-	1,350	45,640	-	45,640
4 Aces		-	-	-	1,830	-	1,830
Other Income		300	-	300	-	-	-
<b>Total Incoming Resources</b>	<b>1</b>	<b>27,650</b>	<b>-</b>	<b>27,650</b>	<b>76,396</b>	<b>15,000</b>	<b>91,396</b>
<b>RESOURCES EXPENDED</b>							
<b>Direct Charitable Expenditure:</b>							
Bar Purchases		-	-	-	12,253	-	12,253
Stock Written Off		2,312	-	2,312	-	-	-
Cellar Gas		55	-	55	187	-	187
Wages		-	-	-	1,150	-	1,150
Cleaning & Waste Disposal		324	-	324	704	-	704
Light & Heat		244	-	244	3,233	-	3,233
Heating Oil		689	-	689	1,078	-	1,078
Repairs & Renewals		27,522	-	27,522	5,495	-	5,495
Telephone		461	-	461	387	-	387
Bank Charges		-	-	-	229	-	229
Insurance		1,534	-	1,534	1,305	-	1,305
Water Rates		66	-	66	352	-	352
Licence		180	-	180	334	-	334
Accountancy		634	-	634	634	-	634
Professional Fees		-	-	-	480	-	480
Stocktaking		-	-	-	200	-	200
Sundry Expenses		-	-	-	47	-	47
Depreciation		-	2,080	2,080	-	2,080	2,080
<b>Total Resources Expended</b>	<b>1</b>	<b>34,021</b>	<b>2,080</b>	<b>36,101</b>	<b>28,068</b>	<b>2,080</b>	<b>30,148</b>
<b>Net Movement in Funds</b>		<b>(6,371)</b>	<b>(2,080)</b>	<b>(8,451)</b>	<b>48,328</b>	<b>12,920</b>	<b>61,248</b>
<b>Fund Balances at 1 April 2020</b>		<b>151,354</b>	<b>22,942</b>	<b>174,296</b>	<b>103,026</b>	<b>10,022</b>	<b>113,048</b>
<b>Fund Balances at 31 March 2021</b>		<b>144,983</b>	<b>20,862</b>	<b>165,845</b>	<b>151,354</b>	<b>22,942</b>	<b>174,296</b>

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**BALANCE SHEET AS AT 31 MARCH 2021**

		<b>2021</b>		<b>2020</b>	
	<b>Note</b>	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	2		116,640		118,720
<b>CURRENT ASSETS</b>					
Stock	3	150		2,462	
Debtors	4	922		875	
Cash at bank and in hand	5	48,980		54,807	
		50,052		58,144	
<b>LESS: CURRENT LIABILITIES</b>					
Creditors	6	(847)		(2,568)	
<b>NET CURRENT ASSETS</b>			49,205		55,576
<b>NET ASSETS</b>			165,845		174,296
<b><u>FUNDS</u></b>					
Unrestricted Funds			144,983		151,354
Restricted Fund	7		20,862		22,942
			165,845		174,296

**Approved by the Trustees**

**Signed**

..... *B. Parfitt* .....

**Printed**

..... BENJAMIN LYNN PARFITT .....

**Date**

..... 26<sup>th</sup> November 2021 .....

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES**

**a. Basis of preparation and assessment of going concern**

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

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

**b. Income Recognition**

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

**c. Expenditure Recognition**

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

**d. Depreciation**

The trustees have determined that the land & buildings transferred from the friendly society will be transferred at a nominal value of £100,000. The land & buildings will not be depreciated until a true valuation for the assets is conceived.

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

Fixtures, Fittings & Equipment	10 % Straight Line
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**e. Grant Recognition**

Grants received have been placed into a restricted fund until fully expended. The contractor for the main roof project has entered administration and therefore the unspent monies will be held until approached by the official receiver.

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE**  
**YEAR ENDED 31 MARCH 2021**

<b><u>2. FIXED ASSETS</u></b>	<b>Fixtures, Fitting &amp; Equipment</b>	<b>Land &amp; Buildings</b>	<b>Total</b>
	£	£	£
<u>Cost</u>			
At 01.04.2020	20,800	100,000	120,800
Additions	-	-	-
At 31.03.2021	20,800	100,000	120,800
<u>Depreciation</u>			
At 01.04.2020	2,080	-	2,080
Charge for Year	2,080	-	2,080
At 31.03.2021	4,160	-	4,160
<u>Net Book Value</u>			
At 31.03.2021	16,640	100,000	116,640
At 31.03.2020	18,720	100,000	118,720
<b><u>3. STOCK</u></b>		<b><u>2021</u></b>	<b><u>2020</u></b>
		£	£
Stock		150	2,462
		150	2,462
<b><u>4. DEBTORS</u></b>		<b><u>2021</u></b>	<b><u>2020</u></b>
		£	£
Debtors & Prepayments		922	875
		922	875
<b><u>5. CASH AT BANK AND IN HAND</u></b>		<b><u>2021</u></b>	<b><u>2020</u></b>
		£	£
Community Account		46,249	52,076
Cash in Hand		2,731	2,731
		48,980	54,807

**ONLLWYN AND DISTRICT COMMUNITY WELFARE ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**6. CREDITORS**

	<u>2021</u>	<u>2020</u>
	£	£
Accountancy Fees 2017	-	500
Accountancy Fees 2020	-	634
Accountancy Fees 2021	634	-
Welsh Water	35	154
SWALEC	128	1,230
Stocktaker	50	50
	<u>847</u>	<u>2,568</u>

**7. RESTRICTED FUNDS**

	<u>B/F</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>C/F</u>
	<u>01/04/2020</u>	<u>Resources</u>	<u>Resources</u>	<u>31/03/2021</u>
Celtic Energy	1,742	-	-	1,742
Onllwyn Community Council	2,380	-	-	2,380
Onllwyn Community Council	5,310	-	590	4,720
Windfarm (Solar Panels)	13,510	-	1,490	12,020
	<u>22,942</u>	<u>-</u>	<u>2,080</u>	<u>20,862</u>

