BRYNNA COMMUNITY CENTRE

England & Wales · Charity number 1184470

Details

Other names	CANOLFAN GYMUNEDOL Y BRYNNA
Status	Registered
Legal form	CIO
Registered	2019-07-17
Register	View on the Charity Commission register

Contact

Address	Brynna Community Centre Heol Dewi Brynna Pontyclun CF72 9QP
Phone	07777645149
Website	https://www.facebook.com/brynnacommunitycentre/

Activities

Objects: TO FURTHER OR BENEFIT THE RESIDENTS OF BRYNNA AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER:TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: Provide facilities for indoor and outdoor sport and recreation for use by clubs and members of the local community.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Recreation
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Rhondda Cynon Taff

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£66,839	£157,245	-	-
2024-06-30	£96,053	£54,197	-	-
2023-06-30	£38,503	£51,442	-	-
2022-06-30	£118,136	£54,374	-	-
2021-06-30	£134,564	£62,848	-	-

Trustees

Name	Role	Appointed
Hollie Day		2025-01-28
Karyn Cook		2025-08-21
Robert Lewis-Watkin		2019-05-13
Rose North		2019-05-13

Accounts

REGISTERED COMPANY NUMBER: CE018234 (England and Wales)
REGISTERED CHARITY NUMBER: 1184470

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 30 June 2025

for

BRYNNA COMMUNITY CENTRE

James de Frias
Chartered Accountants
Llanover House
Llanover Road
Pontypridd
Rhondda Cynon Taff
CF37 4DY

BRYNNA COMMUNITY CENTRE

Contents of the Financial Statements for the Year Ended 30 June 2025

BRYNNA COMMUNITY CENTRE

Report of the Trustees
for the Year Ended 30 June 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To further or benefit the residents of Brynna and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.
In furtherance of these objects but not otherwise, the Trustees shall have power:
- To establish or secure the establishment of a community Centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a Centre for activities promoted by the charity in furtherance of the above objects.

- Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with [section 7 of the Charities and Trustee Investment (Scotland) Act 2005] and [section 2 of the Charities Act (Northern Ireland) 2008]

Significant activities

3.1. Statutory Declaration
"The Trustees of Brynna Community Centre CIO confirm that they have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake, and have complied with the duty to have due regard to guidance on public benefit".
The report should provide information to help the user understand how the charity's aims fulfill its legal purposes, the activities it undertakes and what it has achieved.
3.2 Purpose of Brynna Community Centre CIO
The purpose of Brynna Community Centre CIO is to maintain and deliver services based at Brynna Community Centre and the playfields and 3G artificial sports pitch, on a not for profit basis.
3.3 The main activities undertaken by the charity to further its charitable purposes for the public benefit.
Administration of buildings and maintenance. Brynna Community Centre employs no staff and is run by a Management Committee, comprising all Trustees and other Committee Members. All Trustees work on a voluntary basis with no remuneration.
3.4. Risk Management -Summary
EU General Data Protection Regulation (GDPR)
Brynna Community Centre has implemented what it believes to be appropriate and proportionate policy for GDPR governance at the Centre - whilst ostensibly for the CCTV, it is broad enough to cover the Centre as a whole to ensure:
(a) the small quantity of personal data that it holds;
(b) the severity of the impact in the event of any data breaches;
(c) the non-intrusive purposes for which it holds, processes and uses the data, and
(d) ensure our hirers are aware and adhere to GDPR either through adherence through their own policies or adopting our own policies.
Brynna Community Centre collects, holds and processes only those limited data items (typically name, e-mail address, telephone number) provided by its beneficiaries which are required for the effective provision of the support requested by its beneficiaries.
Brynna Community Centre does not use such personal data for any other purpose - specifically it does not hold personal data for any form of marketing, promotion or sharing with other organisations..

ACHIEVEMENTS AND PERFORMANCE

Achievements and Performance

4.1. How the Public Have Benefitted
The Centre is run as a full inclusive community centre for members of the public, locally and from surrounding areas.
4.2. Contributing to Activities Run by Other Organisations
The Centre facilitates a number of local user groups and has particularly strong client relationships with the LCDP (who run pre school learning in term time, and out of school activities during holiday times) and also with both the Junior and Senior football teams
4.3 Trustee Development
Trustees and Committee Members are invited and do attend seminars and webinars, mainly hosted and provided by Interlink RCT

BRYNNA COMMUNITY CENTRE

Report of the Trustees
for the Year Ended 30 June 2025

FINANCIAL REVIEW

Reserves policy

5.1. Details of Any Funds Materially in Deficit
The Charity has no funds which are materially in deficit.

5.2. Policy on Reserves
This is held as part of the covenant with the 3G (artificial pitch) - funds are retained on a £5,000 a year basis to pay for a future replacement of the pitch, as a part of the original funding conditions for the 3G pitch. As of 19th March 2024, we are in year nine of the ten year covenant cycle, and we hope to resurface the pitch in the financial year ended 30-6-25.
The Centre's policy on reserves is to generate and maintain a balance which is sufficient:
a) to preserve the financial viability of the Centre' in the event that unforeseen and/or unavoidable circumstance precipitate a short-term fall in its income;
b) to enable the Centre, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.
For these purposes the Charity will endeavour to generate and maintain reserves which are at least 50% of its annual turnover.

5.3 Principal Sources of Funding and Outgoings
The Centre's principal source of funding is income generated for or by the hire of the 3G (artificial pitch) and the Centre building itself. No income is generated by the hire of the playing fields which is undertaken by RCT Parks and Leisure.

The Centre's business structure has made the availability of applying for grants and funding; the Centre has engaged in the following specific applications for grants or fundraising activities up to 30 June 2025:

- Llanharan Community Council - £20,000 (2024: £32,762)

- Rhondda Cynon Taf - £2,683 (2024: £26,105)

- Coalfields Regeneration - £7,000

The charity's income amounted to £66,839 (2024: £96,053). The charity's assets are available and adequate to fulfil its obligations on a fund by fund basis.

Details of the Company's accounting policies can be found in note 1.

The total balance of all funds at 30 June 2025 amounted to £56,647 (2024: £147,053).

The balance of restricted funds at 30 June 2025 was £Nil (2024: £Nil).

The balance of unrestricted funds at 30 June 2025 was £56,647 (2024: £147,053).

5.4. Remuneration of Key Trustees
All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Centre except for costs incurred.
Out-of-pocket expenses, necessarily and reasonably incurred by Trustees in promoting the purposes of the Centre, are reimbursed at cost.

5.5 Financial Status
Though modest, the Centre's income is sufficient to meet its outgoings for at least next year.

5.6 Statutory Statements on Liabilities
The Trustees declare that:
The charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement (eg: any outstanding/ongoing contract or legal undertaking to buy or provide specific services);

The Centre has no debt outstanding at the date of this statement which is owed by the CIO and which is secured by an express charge on any assets of the CIO (eg: a mortgage on property owned by the charity).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

BRYNNA COMMUNITY CENTRE

Report of the Trustees
for the Year Ended 30 June 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT
Recruitment and appointment of new trustees
Brynna Community Centre CIO currently has four trustees as per Section 1.3.

In accordance with the Constitution, Trustees are appointed or re-appointed for a term by a resolution passed at a properly convened meeting of the charity trustees.
In appointing Trustees due consideration is given to ensuring that the Trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law.

Organisational structure
The charity trustees may delegate any of their powers or functions to a committee or committees and, if they do, they shall determine the terms and conditions on which the delegation is made.
The charity trustees may at any time alter those terms and conditions, or revoke the delegation.
This power is in addition to the power of delegation in the General Regulations and any other power of delegation available to the charity trustees, but is subject to the following requirements:
a) a committee may consist of two or more persons, but at least two members of each committee must be a charity trustee;
b) the acts and proceedings of any committee must be brought to the attention of the charity trustees as a whole as soon as is reasonably practicable; and
c) the charity trustees shall from time to time review the arrangements which they have made for the delegation of their powers.

Committee Structure - Members
The following members constitute the Management Committee as of 1-7-23 - Trustees are noted, along with their main roles - other roles may be undertaken by various Committee members at times such as; grants administration, Facilities Manager etc:
1. Roger Turner - Trustee & Chair.
2. Julian Phelps - Trustee & Treasurer and acting Facilities Manager between 11-5-23 and 30-1-24
3. Rose North - Trustee & Secretary
4. Robert Lewis-Watkin - Trustee & Committee Member
5. Lloyd Matthews - Committee Member and Caretaker
6. Nigel Foster - Committee Member
7. Graham Odlum - Committee Member and Groundskeeper
8. Doug Simmons - Committee member and security
9. Robyn Dando - Committee Member and Facilities Manager (Ms Dando was appointed as Facilities Manager on 1-2-24 and left on 1-10-24)

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
CE018234 (England and Wales)

Registered Charity number
1184470

Registered office
Heol Dewi
Brynna
Pontyclun
CF72 9QP

Trustees
R Lewis-Watkin
Mrs R North
J Phelps
R Turner

Company Secretary

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Mr D R Bowden
James de Frias
Chartered Accountants
Llanover House
Llanover Road
Pontypridd
Rhondda Cynon Taff
CF37 4DY

Bankers
Natwest
Park Place
Cardiff

Approved by order of the board of trustees on .... and signed on its behalf by:

....
R Lewis-Watkin - Trustee

Independent Examiner's Report to the Trustees of Brynna Community Centre

Independent examiner's report to the trustees of Brynna Community Centre ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

DRBond

Mr D R Bowden
The Institute of Chartered Accountants in England and Wales

James de Frias
Chartered Accountants
Llanover House
Llanover Road
Pontypridd
Rhondda Cynon Taff
CF37 4DY

Date: 9/9/25

Statement of Financial Activities
for the Year Ended 30 June 2025

	Notes	Unrestricted fund £	Restricted fund £	30.6.25 Total funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**29,683**	-	**29,683**	58,867
Other trading activities	3	**36,603**	-	**36,603**	36,552
Investment income	4	**553**	-	**553**	634
Total		**66,839**	-	**66,839**	96,053
EXPENDITURE ON					
Raising funds	5	**97,282**	-	**97,282**	5,433
Charitable activities					
General		**59,963**	-	**59,963**	48,764
Total		**157,245**	-	**157,245**	54,197
NET INCOME/(EXPENDITURE)		**(90,406)**	-	**(90,406)**	41,856
RECONCILIATION OF FUNDS					
Total funds brought forward		**147,053**	-	**147,053**	105,197
TOTAL FUNDS CARRIED FORWARD		**56,647**	-	**56,647**	147,053

The notes form part of these financial statements

BRYNNA COMMUNITY CENTRE

Balance Sheet
30 June 2025

	Notes	Unrestricted fund £	Restricted fund £	30.6.25 Total funds £	30.6.24 Total funds £
FIXED ASSETS					
Tangible assets	9	**74,390**	-	**74,390**	96,169
CURRENT ASSETS					
Debtors	10	**1,738**	-	**1,738**	-
Cash at bank and in hand		**33,111**	-	**33,111**	52,294
		34,849	-	**34,849**	52,294
CREDITORS					
Amounts falling due within one year	11	**(52,592)**	-	**(52,592)**	(1,410)
NET CURRENT ASSETS		**(17,743)**	-	**(17,743)**	50,884
TOTAL ASSETS LESS CURRENT LIABILITIES		**56,647**	-	**56,647**	147,053
NET ASSETS		**56,647**	-	**56,647**	147,053
FUNDS	12				
Unrestricted funds				**56,647**	147,053
TOTAL FUNDS				**56,647**	147,053

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

....
R Lewis-Watkin - Trustee

Notes to the Financial Statements
for the Year Ended 30 June 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

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
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on reducing balance

Taxation
The charity is exempt from corporation 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.

2. DONATIONS AND LEGACIES

	30.6.25	30.6.24
	£	£
Grants	**29,683**	58,867

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

	30.6.25	30.6.24
	£	£
Llan Com Council	**20,000**	32,762
Rhondda Cynon Taff CBC	**300**	26,105
Coalfields Regeneration	**7,000**	-
Rhondda Cynon Taff - Church Act Fund	**2,383**	-
	29,683	58,867

continued...

3. OTHER TRADING ACTIVITIES

	30.6.25	30.6.24
	£	£
Hall and 3G Hire	36,603	36,552

Hire income is split between £20,944 (2024: £20,058) Hall hire and £15,659 (2024:£16,494) 3G hire.

4. INVESTMENT INCOME

	30.6.25	30.6.24
	£	£
Deposit account interest	553	634

5. RAISING FUNDS

Investment management costs

	30.6.25	30.6.24
	£	£
Administrative expenses	206	35
Repairs and renewals	96,770	3,149
Cleaning	306	2,249
	97,282	5,433

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.25	30.6.24
	£	£
Depreciation - owned assets	21,779	19,885

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	58,867	-	58,867
Other trading activities	36,552	-	36,552
Investment income	634	-	634
Total	96,053	-	96,053
EXPENDITURE ON			
Raising funds	5,433	-	5,433
Charitable activities			
General	48,764	-	48,764
Total	54,197	-	54,197

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME	41,856	-	41,856
RECONCILIATION OF FUNDS			
Total funds brought forward	105,197	-	105,197
TOTAL FUNDS CARRIED FORWARD	147,053	-	147,053

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 July 2024 and 30 June 2025	**59,479**	**94,745**	**154,224**
DEPRECIATION			
At 1 July 2024	**8,570**	**49,485**	**58,055**
Charge for year	**12,727**	**9,052**	**21,779**
At 30 June 2025	**21,297**	**58,537**	**79,834**
NET BOOK VALUE			
At 30 June 2025	**38,182**	**36,208**	**74,390**
At 30 June 2024	50,909	45,260	96,169

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25 £	30.6.24 £
Trade debtors	**1,738**	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25 £	30.6.24 £
Accrued expenses	**52,592**	1,410

12. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	**147,053**	**(90,406)**	**56,647**
TOTAL FUNDS	**147,053**	**(90,406)**	**56,647**

continued...

12. 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 fund	**66,839**	**(157,245)**	**(90,406)**
TOTAL FUNDS	**66,839**	**(157,245)**	**(90,406)**

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	105,197	41,856	147,053
TOTAL FUNDS	105,197	41,856	147,053

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,053	(54,197)	41,856
TOTAL FUNDS	96,053	(54,197)	41,856

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

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	105,197	(48,550)	56,647
TOTAL FUNDS	105,197	(48,550)	56,647

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 fund	162,892	(211,442)	(48,550)
TOTAL FUNDS	162,892	(211,442)	(48,550)

continued...

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

BRYNNA COMMUNITY CENTRE

Detailed Statement of Financial Activities
for the Year Ended 30 June 2025

	30.6.25	30.6.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	**29,683**	58,867
Other trading activities		
Hall and 3G Hire	**36,603**	36,552
Investment income		
Deposit account interest	**553**	634
Total incoming resources	**66,839**	96,053
EXPENDITURE		
Investment management costs		
Administrative expenses	**206**	35
Repairs and renewals	**96,770**	3,149
Cleaning	**306**	2,249
	97,282	5,433
Charitable activities		
Wages	**11,435**	12,877
Rates and water	**490**	2,400
Insurance	**1,401**	718
Light and heat	**5,871**	9,918
Sundries	**25**	1,521
Compensation paid	**14,404**	-
Improvements to property	**12,727**	8,570
Depn of plant & machinery	**9,052**	11,315
	55,405	47,319
Support costs		
Governance costs		
Accountancy fees	**1,530**	1,445
Legal fees	**3,028**	-
	4,558	1,445
Total resources expended	**157,245**	54,197
Net (expenditure)/income	**(90,406)**	41,856

This page does not form part of the statutory financial statements

BRYNNA COMMUNITY CENTRE

England & Wales - Charity number 1184470

Accounts

REGISTERED COMPANY NUMBER: CE018234 (England and Wales)
REGISTERED CHARITY NUMBER: 1184470

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 30 June 2023

for

BRYNNA COMMUNITY CENTRE

James de Frias
Chartered Accountants
Llanover House
Llanover Road
Pontypridd
Rhondda Cynon Taff
CF37 4DY

BRYNNA COMMUNITY CENTRE

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for the Year Ended 30 June 2023

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for the Year Ended 30 June 2023

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OBJECTIVES AND ACTIVITIES
Objectives and aims
To further or benefit the residents of Brynna and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.
In furtherance of these objects but not otherwise, the Trustees shall have power:
- To establish or secure the establishment of a community Centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a Centre for activities promoted by the charity in furtherance of the above objects.

- Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with [section 7 of the Charities and Trustee Investment (Scotland) Act 2005] and [section 2 of the Charities Act (Northern Ireland) 2008]

Significant activities
3.1. Statutory Declaration
"The Trustees of Brynna Community Centre CIO confirm that they have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake, and have complied with the duty to have due regard to guidance on public benefit".
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The purpose of Brynna Community Centre CIO is to maintain and deliver services based at Brynna Community Centre and the playfields and 3G artificial sports pitch, on a not for profit basis.
3.3 The main activities undertaken by the charity to further its charitable purposes for the public benefit.
Administration of buildings and maintenance. Brynna Community Centre employs no staff and is run by a Management Committee, comprising all Trustees and other Committee Members. The majority of Trustees work on a voluntary basis with no remuneration.
3.4. Risk Management -Summary
EU General Data Protection Regulation (GDPR)
Brynna Community Centre has implemented what it believes to be appropriate and proportionate policy for GDPR governance at the Centre - whilst ostensibly for the CCTV, it is broad enough to cover the Centre as a whole to ensure:
(a) the small quantity of personal data that it holds;
(b) the severity of the impact in the event of any data breaches;
(c) the non-intrusive purposes for which it holds, processes and uses the data, and
(d) ensure our hirers are aware and adhere to GDPR either through adherence through their own policies or adopting our own policies.
Brynna Community Centre collects, holds and processes only those limited data items (typically name, e-mail address, telephone number) provided by its beneficiaries which are required for the effective provision of the support requested by its beneficiaries.
Brynna Community Centre does not use such personal data for any other purpose - specifically it does not hold personal data for any form of marketing, promotion or sharing with other organisations..

ACHIEVEMENT AND PERFORMANCE
Achievements and Performance
4.1. How the Public Have Benefitted
The Centre is run as a full inclusive community centre for members of the public, locally and from surrounding areas.
4.2. Contributing to Activities Run by Other Organisations
None, mainly due to Covid, although there is a close client relationship with Llanharan Community Development Project (LCDP) and the respective junior and senior football teams.
4.3 Trustee Development
Trustees and Committee Members are invited and do attend seminars and webinars, mainly hosted and provided by Interlink RCT

FINANCIAL REVIEW

Reserves policy

5.1. Details of Any Funds Materially in Deficit
The Charity has no funds which are materially in deficit.

5.2. Policy on Reserves
This is held as part of the covenant with the 3G (artificial pitch) - funds are retained on a £5,000 a year basis to pay for a future replacement of the pitch, as a part of the original funding conditions for the 3G pitch. As of 19th March 2023, we are in year eight of the ten year covenant cycle, and will restart once a new pitch has been re-laid.
The Centre's policy on reserves is to generate and maintain a balance which is sufficient:
a) to preserve the financial viability of the Centre' in the event that unforeseen and/or unavoidable circumstance precipitate a short-term fall in its income;
b) to enable the Centre, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.
For these purposes the Charity will endeavour to generate and maintain reserves which are at least 50% of its annual turnover.

5.3 Principal Sources of Funding and Outgoings
The Centre's principal source of funding is income generated for or by the hire of the 3G (artificial pitch) and the Centre building itself. No income is generated by the hire of the playing fields which is undertaken by RCT Parks and Leisure.

The Centre's business structure has made the availability of applying for grants and funding; the Centre has engaged in the following specific applications for grants or fundraising activities up to 30 June 2023:

- Llanharan Community Council - £3,105

- Rhondda Cynon Taf - £500

The charity's income amounted to £38,503 (2022: £39,125). The charity's assets are available and adequate to fulfil its obligations on a fund by fund basis.

Details of the Company's accounting policies can be found in note 1.

The total balance of all funds at 30 June 2023 amounted to £105,197 (2022: £118,136).

The balance of restricted funds at 30 June 2023 was £Nil (2022: £Nil).

The balance of unrestricted funds at 30 June 2023 was £105,197 (2022: £118,136).

5.4. Remuneration of Key Trustees
All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Centre except for costs incurred.
Out-of-pocket expenses, necessarily and reasonably incurred by Trustees in promoting the purposes of the Centre, are reimbursed at cost.

5.5 Financial Status
Though modest, the Centre's income is sufficient to meet its outgoings for at least next year.

5.6 Statutory Statements on Liabilities
The Trustees declare that:
The charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement (eg: any outstanding/ongoing contract or legal undertaking to buy or provide specific services);

The Centre has no debt outstanding at the date of this statement which is owed by the CIO and which is secured by an express charge on any assets of the CIO (eg: a mortgage on property owned by the charity).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Report of the Trustees
for the Year Ended 30 June 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees
Brynna Community Centre CIO currently has four trustees as per Section 1.3.

In accordance with the Constitution, Trustees are appointed or re-appointed for a term by a resolution passed at a properly convened meeting of the charity trustees.
In appointing Trustees due consideration is given to ensuring that the Trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law.

Organisational structure
The charity trustees may delegate any of their powers or functions to a committee or committees and, if they do, they shall determine the terms and conditions on which the delegation is made.
The charity trustees may at any time alter those terms and conditions, or revoke the delegation.
This power is in addition to the power of delegation in the General Regulations and any other power of delegation available to the charity trustees, but is subject to the following requirements:
a) a committee may consist of two or more persons, but at least two members of each committee must be a charity trustee;
b) the acts and proceedings of any committee must be brought to the attention of the charity trustees as a whole as soon as is reasonably practicable; and
c) the charity trustees shall from time to time review the arrangements which they have made for the delegation of their powers.

Committee Structure - Members
The following members constitute the Management Committee as of 9th June 2022 - Trustees are noted, along with their main roles - other roles may be undertaken by various Committee members at times such as; grants administration, Covid Officer, Charity Commission Liaison etc:
1. Roger Turner - Trustee & Chair.
2. Julian Phelps - Trustee & Treasurer & Acting Facilities Manager.
3. Rose North - Trustee & Secretary
4. Robert Lewis-Watkin - Trustee & Committee Member
5. Lloyd Matthews - Committee Member
6. Nigel Foster - Committee Member
7. Graham Odlum - Committee Member

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
CE018234 (England and Wales)

Registered Charity number
1184470

Registered office
Heol Dewi
Brynna
Pontyclun
CF72 9QP

Trustees
R Lewis-Watkin
Mrs R North
J Phelps
R Turner

Company Secretary

Independent Examiner
Mr D R Bowden
James de Frias
Chartered Accountants
Llanover House
Llanover Road
Pontypridd
Rhondda Cynon Taff
CF37 4DY

Report of the Trustees
for the Year Ended 30 June 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
Natwest
Park Place
Cardiff

Approved by order of the board of trustees on 29th August 2023 and signed on its behalf by:

R Turner - Trustee

Independent Examiner's Report to the Trustees of Brynna Community Centre

Independent examiner's report to the trustees of Brynna Community Centre ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

DRBowden

Mr D R Bowden
The Institute of Chartered Accountants in England and Wales

James de Frias
Chartered Accountants
Llanover House
Llanover Road
Pontypridd
Rhondda Cynon Taff
CF37 4DY

Date: 01/09/2023

BRYNNA COMMUNITY CENTRE

Statement of Financial Activities for the Year Ended 30 June 2023

	Notes	Unrestricted fund £	Restricted fund £	30.6.23 Total funds £	30.6.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**3,605**	-	**3,605**	6,000
Other trading activities	3	**34,588**	-	**34,588**	33,112
Investment income	4	**310**	-	**310**	13
Total		**38,503**	-	**38,503**	39,125
EXPENDITURE ON					
Raising funds	5	**12,873**	-	**12,873**	13,618
Charitable activities					
General		**38,569**	-	**38,569**	40,756
Total		**51,442**	-	**51,442**	54,374
NET INCOME/(EXPENDITURE)		**(12,939)**	-	**(12,939)**	(15,249)
RECONCILIATION OF FUNDS					
Total funds brought forward		**118,136**	-	**118,136**	133,385
TOTAL FUNDS CARRIED FORWARD		**105,197**	-	**105,197**	118,136

The notes form part of these financial statements

BRYNNA COMMUNITY CENTRE

Balance Sheet
30 June 2023

	Notes	Unrestricted fund £	Restricted fund £	30.6.23 Total funds £	30.6.22 Total funds £
FIXED ASSETS					
Tangible assets	9	**56,575**	-	**56,575**	70,718
CURRENT ASSETS					
Cash at bank and in hand		**50,002**	-	**50,002**	48,768
CREDITORS					
Amounts falling due within one year	10	**(1,380)**	-	**(1,380)**	(1,350)
NET CURRENT ASSETS		**48,622**	-	**48,622**	47,418
TOTAL ASSETS LESS CURRENT LIABILITIES		**105,197**	-	**105,197**	118,136
NET ASSETS		**105,197**	-	**105,197**	118,136
FUNDS	11				
Unrestricted funds				**105,197**	118,136
TOTAL FUNDS				**105,197**	118,136

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

....

R Turner - Trustee

Notes to the Financial Statements
for the Year Ended 30 June 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on reducing balance

Taxation
The charity is exempt from corporation 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.

2. DONATIONS AND LEGACIES

	30.6.23	30.6.22
	£	£
Donations	-	250
Grants	3,605	5,750
	3,605	6,000

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

	30.6.23	30.6.22
	£	£
Mynydd Windfarm Grant	-	5,000
Llan Com Council	3,105	-
Rhondda Cynon Taff CBC	500	-
Coalfields Regeneration	-	750
	3,605	5,750

continued...

3. OTHER TRADING ACTIVITIES

	30.6.23	30.6.22
	£	£
Hall and 3G Hire	**34,588**	33,112

Hire income is split between £19,144 (2022: £18,570) Hall hire and £15,443 (2022: £14,541) 3G hire.

4. INVESTMENT INCOME

	30.6.23	30.6.22
	£	£
Deposit account interest	**310**	13

5. RAISING FUNDS

Investment management costs

	30.6.23	30.6.22
	£	£
Administrative expenses	**36**	229
RCT Rent paid	-	1,480
Repairs and renewals	**11,544**	11,672
Cleaning	**1,293**	237
	12,873	13,618

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.23	30.6.22
	£	£
Depreciation - owned assets	**14,143**	16,877

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,000	-	6,000
Other trading activities	33,112	-	33,112
Investment income	13	-	13
Total	39,125	-	39,125
EXPENDITURE ON			
Raising funds	13,618	-	13,618
Charitable activities			
General	40,756	-	40,756
Total	54,374	-	54,374

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	(15,249)	-	(15,249)
RECONCILIATION OF FUNDS			
Total funds brought forward	133,385	-	133,385
TOTAL FUNDS CARRIED FORWARD	118,136	-	118,136

9. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 July 2022 and 30 June 2023	**94,745**
DEPRECIATION	
At 1 July 2022	**24,027**
Charge for year	**14,143**
At 30 June 2023	**38,170**
NET BOOK VALUE	
At 30 June 2023	**56,575**
At 30 June 2022	70,718

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.23 £	30.6.22 £
Accrued expenses	**1,380**	1,350

11. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	**118,136**	**(12,939)**	**105,197**
TOTAL FUNDS	**118,136**	**(12,939)**	**105,197**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**38,503**	**(51,442)**	**(12,939)**
TOTAL FUNDS	**38,503**	**(51,442)**	**(12,939)**

continued...

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.21	Net movement in funds	At 30.6.22
	£	£	£
Unrestricted funds			
General fund	133,385	(15,249)	118,136
TOTAL FUNDS	133,385	(15,249)	118,136

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	39,125	(54,374)	(15,249)
TOTAL FUNDS	39,125	(54,374)	(15,249)

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

	At 1.7.21	Net movement in funds	At 30.6.23
	£	£	£
Unrestricted funds			
General fund	133,385	(28,188)	105,197
TOTAL FUNDS	133,385	(28,188)	105,197

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 fund	77,628	(105,816)	(28,188)
TOTAL FUNDS	77,628	(105,816)	(28,188)

continued...

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

BRYNNA COMMUNITY CENTRE

Detailed Statement of Financial Activities for the Year Ended 30 June 2023

	30.6.23 £	30.6.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**-**	250
Grants	**3,605**	5,750
	3,605	6,000
Other trading activities		
Hall and 3G Hire	**34,588**	33,112
Investment income		
Deposit account interest	**310**	13
Total incoming resources	**38,503**	39,125
EXPENDITURE		
Investment management costs		
Administrative expenses	**36**	229
RCT Rent paid	**-**	1,480
Repairs and renewals	**11,544**	11,672
Cleaning	**1,293**	237
	12,873	13,618
Charitable activities		
Wages	**13,840**	6,294
Rates and water	**452**	503
Insurance	**1,164**	1,086
Light and heat	**6,432**	2,130
Sundries	**1,217**	1,811
Depn of plant & machinery	**14,144**	16,876
Grants paid	**-**	10,700
	37,249	39,400
Support costs		
Governance costs		
Accountancy and legal fees	**1,320**	1,356
Total resources expended	**51,442**	54,374
Net expenditure	**(12,939)**	(15,249)

This page does not form part of the statutory financial statements

BRYNNA COMMUNITY CENTRE

England & Wales - Charity number 1184470

Accounts

REGISTERED COMPANY NUMBER: CE018234 (England and Wales)
REGISTERED CHARITY NUMBER: 1184470

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 30 June 2022

for

BRYNNA COMMUNITY CENTRE

James de Frias
Chartered Accountants
Llanover House
Llanover Road
Pontypridd
Mid Glamorgan
CF37 4DY

BRYNNA COMMUNITY CENTRE

Contents of the Financial Statements for the Year Ended 30 June 2022

Report of the Trustees
for the Year Ended 30 June 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To further or benefit the residents of Brynna and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.
In furtherance of these objects but not otherwise, the Trustees shall have power:
- To establish or secure the establishment of a community Centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a Centre for activities promoted by the charity in furtherance of the above objects.

- Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with [section 7 of the Charities and Trustee Investment (Scotland) Act 2005] and [section 2 of the Charities Act (Northern Ireland) 2008]

Significant activities

3.1. Statutory Declaration
"The Trustees of Brynna Community Centre CIO confirm that they have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake, and have complied with the duty to have due regard to guidance on public benefit".
The report should provide information to help the user understand how the charity's aims fulfill its legal purposes, the activities it undertakes and what it has achieved.
3.2 Purpose of Brynna Community Centre CIO
The purpose of Brynna Community Centre CIO is to maintain and deliver services based at Brynna Community Centre and the playfields and 3G artificial sports pitch, on a not for profit basis.
3.3 The main activities undertaken by the charity to further its charitable purposes for the public benefit.
Administration of buildings and maintenance. Brynna Community Centre employs no staff and is run by a Management Committee, comprising all Trustees and other Committee Members. The majority of Trustees work on a voluntary basis with no remuneration.
3.4. Risk Management -Summary
EU General Data Protection Regulation (GDPR)
Brynna Community Centre has implemented what it believes to be appropriate and proportionate policy for GDPR governance at the Centre - whilst ostensibly for the CCTV, it is broad enough to cover the Centre as a whole to ensure:
(a) the small quantity of personal data that it holds;
(b) the severity of the impact in the event of any data breaches;
(c) the non-intrusive purposes for which it holds, processes and uses the data, and
(d) ensure our hirers are aware and adhere to GDPR either through adherence through their own policies or adopting our own policies.
Brynna Community Centre collects, holds and processes only those limited data items (typically name, e-mail address, telephone number) provided by its beneficiaries which are required for the effective provision of the support requested by its beneficiaries.
Brynna Community Centre does not use such personal data for any other purpose - specifically it does not hold personal data for any form of marketing, promotion or sharing with other organisations..

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance

4.1. How the Public Have Benefitted
The Centre is run as a full inclusive community centre for members of the public, locally and from surrounding areas.
4.2. Contributing to Activities Run by Other Organisations
None, mainly due to Covid, although there is a close client relationship with Llanharan Community Development Project (LCDP) and the respective junior and senior football teams.
4.3 Trustee Development
Trustees and Committee Members are invited and do attend seminars and webinars, mainly hosted and provided by Interlink RCT

FINANCIAL REVIEW

Reserves policy

5.1. Details of Any Funds Materially in Deficit
The Charity has no funds which are materially in deficit.

5.2. Policy on Reserves
This is held as part of the covenant with the 3G (artificial pitch) - funds are retained on a £5,000 a year basis to pay for a future replacement of the pitch, as a part of the original funding conditions for the 3G pitch. As of 19th March 2022, we are in year seven of the ten year covenant cycle, and will restart once a new pitch has been re-laid.
The Centre's policy on reserves is to generate and maintain a balance which is sufficient:
a) to preserve the financial viability of the Centre' in the event that unforeseen and/or unavoidable circumstance precipitate a short-term fall in its income;
b) to enable the Centre, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.
For these purposes the Charity will endeavour to generate and maintain reserves which are at least 50% of its annual turnover.

5.3 Summary
As previously reported in the 2021 Annual Report, Covid-19 has had a significant effect on the financial performance and financial position of the charity during the reporting period.
The Covid-19 pandemic has had a major impact on communities and economies world-wide. That impact has been particularly significant in organisations, particularly charities, where the nature of their activities regularly brings them into close contact with other people, particularly the vulnerable, the elderly and those with impaired health and in our case, especially the youth in the community.
Covid-19 has been a major risk to which the Brynna Community Centre CIO has been exposed, and systems or procedures have been established to manage those risks.
However, the Centre has been able to hire and it has been used as emergency childcare provision and this has put the Centre in a better position than other local community centres; the fact an asset transfer to the Trustees from RCT has taken place has given much more control to the Centre than it may have had under the previous working relationship with RCT.
5.4. Principal Sources of Funding and Outgoings
The Centre's principal source of funding is income generated for or by the hire of the 3G (artificial pitch) and the Centre building itself. No income is generated by the hire of the playing fields which is undertaken by RCT Parks and Leisure.

The Centre's business structure has made the availability of applying for grants and funding; the Centre has engaged in the following specific applications for grants or fundraising activities up to 30 June 2022:

- Sport Wales - £5,000

- Rhondda Cynon Taf - £750

The charity's income amounted to £39,124 (2021: £134,564). The charity's assets are available and adequate to fulfil its obligations on a fund by fund basis.

Details of the Company's accounting policies can be found in note 1.

The total balance of all funds at 30 June 2022 amounted to £118,138 (2021: £133,385).

The balance of restricted funds at 30 June 2022 was £Nil (2021: £Nil).

The balance of unrestricted funds at 30 June 2022 was £118,138 (2021: £133,385).

5.5. Remuneration of Key Trustees
All Trustees (with one exception) act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Centre except for costs incurred. The remuneration one Trustee receives for services is within the guidance from the Charity Commission and stipulated in the Constitution.
Out-of-pocket expenses, necessarily and reasonably incurred by Trustees in promoting the purposes of the Centre, are reimbursed at cost.

5.6 Financial Status
Though modest, the Centre's income is sufficient to meet its outgoings for at least next year, if there is no change in the current Covid status; all the indications are that this will remain the case for the foreseeable future.

5.7 Statutory Statements on Liabilities
The Trustees declare that:

The charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement (eg: any outstanding/ongoing contract or legal undertaking to buy or provide specific services);

The Centre has no debt outstanding at the date of this statement which is owed by the CIO and which is secured by an express charge on any assets of the CIO (eg: a mortgage on property owned by the charity).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Brynna Community Centre CIO currently has six trustees as per Section 1.3.

In accordance with the Constitution, Trustees are appointed or re-appointed for a term by a resolution passed at a properly convened meeting of the charity trustees.
In appointing Trustees due consideration is given to ensuring that the Trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law.

Organisational structure

The charity trustees may delegate any of their powers or functions to a committee or committees and, if they do, they shall determine the terms and conditions on which the delegation is made.
The charity trustees may at any time alter those terms and conditions, or revoke the delegation.
This power is in addition to the power of delegation in the General Regulations and any other power of delegation available to the charity trustees, but is subject to the following requirements:
a) a committee may consist of two or more persons, but at least two members of each committee must be a charity trustee;
b) the acts and proceedings of any committee must be brought to the attention of the charity trustees as a whole as soon as is reasonably practicable; and
c) the charity trustees shall from time to time review the arrangements which they have made for the delegation of their powers.

Committee Structure - Members

The following members constitute the Management Committee as of 9th June 2022 - Trustees are noted, along with their main roles - other roles may be undertaken by various Committee members at times such as; grants administration, Covid Officer, Charity Commission Liaison etc:

1. Roger Turner - Trustee & Chair.
2. Julian Phelps - Trustee & Treasurer & Acting Facilities Manager.
3. Rose North - Trustee & Secretary
4. Robert Lewis-Watkin - Trustee & Committee Member
5. Lloyd Matthews - Committee Member
6. Nigel Foster - Committee Member
7. Graham Odlum - Committee Member

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE018234 (England and Wales)

Registered Charity number

1184470

Registered office

Heol Dewi
Brynna
Pontyclun
CF72 9QP

Trustees

R Hughes (resigned 29.4.2022)
Mrs H Day (resigned 9.6.2022)
R Lewis-Watkin
Mrs R North
J Phelps
R Turner (appointed 9.6.2022)

Company Secretary

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Mr D R Bowden
ACA
James de Frias
Chartered Accountants
Llanover House
Llanover Road
Pontypridd
Mid Glamorgan
CF37 4DY

Bankers
Natwest
Park Place
Cardiff

Approved by order of the board of trustees on .... and signed on its behalf by:

R K Turner

....
R Turner - Trustee

Independent Examiner's Report to the Trustees of Brynna Community Centre

Independent examiner's report to the trustees of Brynna Community Centre ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

DRBowden

Mr D R Bowden
ACA
James de Frias
Chartered Accountants
Llanover House
Llanover Road
Pontypridd
Mid Glamorgan
CF37 4DY

Date: 29/09/2022

BRYNNA COMMUNITY CENTRE

Statement of Financial Activities
for the Year Ended 30 June 2022

	Notes	Unrestricted fund £	Restricted fund £	30.6.22 Total funds £	30.6.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**6,000**	-	**6,000**	117,794
Other trading activities	3	**33,112**	-	**33,112**	16,763
Investment income	4	**13**	-	**13**	7
Total		**39,125**	-	**39,125**	134,564
EXPENDITURE ON					
Raising funds	5	**13,618**	-	**13,618**	43,887
Charitable activities					
General		**40,756**	-	**40,756**	18,961
Total		**54,374**	-	**54,374**	62,848
NET INCOME/(EXPENDITURE)		**(15,249)**	-	**(15,249)**	71,716
RECONCILIATION OF FUNDS					
Total funds brought forward		**133,385**	-	**133,385**	61,669
TOTAL FUNDS CARRIED FORWARD		**118,136**	-	**118,136**	133,385

The notes form part of these financial statements

Balance Sheet
30 June 2022

	Notes	Unrestricted fund £	Restricted fund £	30.6.22 Total funds £	30.6.21 Total funds £
FIXED ASSETS					
Tangible assets	9	**70,718**	-	**70,718**	64,945
CURRENT ASSETS					
Debtors	10	-	-	-	55
Cash at bank		**48,768**	-	**48,768**	70,869
		48,768	-	**48,768**	70,924
CREDITORS					
Amounts falling due within one year	11	**(1,350)**	-	**(1,350)**	(2,484)
NET CURRENT ASSETS		**47,418**	-	**47,418**	68,440
TOTAL ASSETS LESS CURRENT LIABILITIES		**118,136**	-	**118,136**	133,385
NET ASSETS		**118,136**	-	**118,136**	133,385
FUNDS	12				
Unrestricted funds				**118,136**	133,385
TOTAL FUNDS				**118,136**	133,385

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

R K Turner
....
R Turner - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30 June 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on reducing balance

Taxation
The charity is exempt from corporation 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.

2. DONATIONS AND LEGACIES

	30.6.22	30.6.21
	£	£
Donations	250	-
Grants	5,750	117,794
	6,000	117,794

continued...

2. DONATIONS AND LEGACIES - continued

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

	30.6.22	30.6.21
	£	£
Brynna Community Centre	-	6,602
Sports Council Wales	-	8,588
Mynydd Windfarm Grant	5,000	-
Bridgend CBC	-	250
Grant Scape	-	18,500
Llan Com Council	-	18,529
Rhondda Cynon Taff CBC	-	38,375
Coalfields Regeneration	750	5,000
Interlink Grant	-	250
Welsh Government grant	-	21,700
	5,750	117,794

3. OTHER TRADING ACTIVITIES

	30.6.22	30.6.21
	£	£
Hall and 3G Hire	33,112	16,763

Hire income is split between £18,570 (2021: £11,991) Hall hire and £14,541 (2021: £4,772) 3G hire.

4. INVESTMENT INCOME

	30.6.22	30.6.21
	£	£
Deposit account interest	13	7

5. RAISING FUNDS

Investment management costs

	30.6.22	30.6.21
	£	£
Administrative expenses	229	1,103
RCT Rent paid	1,480	-
Repairs and renewals	11,672	42,496
Cleaning	237	288
	13,618	43,887

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.22	30.6.21
	£	£
Depreciation - owned assets	16,877	7,150

continued...

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	117,794	-	117,794
Other trading activities	16,763	-	16,763
Investment income	7	-	7
Total	134,564	-	134,564
EXPENDITURE ON			
Raising funds	43,887	-	43,887
Charitable activities			
General	18,961	-	18,961
Total	62,848	-	62,848
NET INCOME	71,716	-	71,716
RECONCILIATION OF FUNDS			
Total funds brought forward	61,669	-	61,669
TOTAL FUNDS CARRIED FORWARD	133,385	-	133,385

9. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 July 2021	**72,095**
Additions	**22,650**
At 30 June 2022	**94,745**
DEPRECIATION	
At 1 July 2021	**7,150**
Charge for year	**16,877**
At 30 June 2022	**24,027**
NET BOOK VALUE	
At 30 June 2022	**70,718**
At 30 June 2021	64,945

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.22	30.6.21
	£	£
Trade debtors	-	55

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.22	30.6.21
	£	£
Accrued expenses	1,350	2,484

12. MOVEMENT IN FUNDS

	At 1.7.21	Net movement in funds	At 30.6.22
	£	£	£
Unrestricted funds			
General fund	**133,385**	**(15,249)**	**118,136**
TOTAL FUNDS	**133,385**	**(15,249)**	**118,136**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**39,125**	**(54,374)**	**(15,249)**
TOTAL FUNDS	**39,125**	**(54,374)**	**(15,249)**

Comparatives for movement in funds

	At 1.7.20	Net movement in funds	At 30.6.21
	£	£	£
Unrestricted funds			
General fund	61,669	71,716	133,385
TOTAL FUNDS	61,669	71,716	133,385

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	134,564	(62,848)	71,716
TOTAL FUNDS	134,564	(62,848)	71,716

continued...

12. MOVEMENT IN FUNDS - continued

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

	At 1.7.20	Net movement in funds	At 30.6.22
	£	£	£
Unrestricted funds			
General fund	61,669	56,467	118,136
TOTAL FUNDS	61,669	56,467	118,136

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 fund	173,689	(117,222)	56,467
TOTAL FUNDS	173,689	(117,222)	56,467

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022.

BRYNNA COMMUNITY CENTRE

Detailed Statement of Financial Activities
for the Year Ended 30 June 2022

	30.6.22 £	30.6.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	250	-
Grants	5,750	117,794
	6,000	117,794
Other trading activities		
Hall and 3G Hire	33,112	16,763
Investment income		
Deposit account interest	13	7
Total incoming resources	39,125	134,564
EXPENDITURE		
Investment management costs		
Administrative expenses	229	1,103
RCT Rent paid	1,480	-
Repairs and renewals	11,672	42,496
Cleaning	237	288
	13,618	43,887
Charitable activities		
Wages	6,294	3,120
Rates and water	503	164
Insurance	1,086	914
Light and heat	2,130	4,433
Sundries	1,811	1,896
Depn of plant & machinery	16,876	7,150
Grants paid	10,700	-
	39,400	17,677
Support costs		
Governance costs		
Accountancy and legal fees	1,356	1,284
Total resources expended	54,374	62,848
Net (expenditure)/income	(15,249)	71,716

This page does not form part of the statutory financial statements

BRYNNA COMMUNITY CENTRE

England & Wales - Charity number 1184470

Accounts

REGISTERED COMPANY NUMBER: CE018234 (England and Wales)
REGISTERED CHARITY NUMBER: 1184470

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 30 June 2021

for

BRYNNA COMMUNITY CENTRE

James de Frias
Chartered Accountants
Llanover House
Llanover Road
Pontypridd
Mid Glamorgan
CF37 4DY

Contents of the Financial Statements for the Year Ended 30 June 2021

BRYNNA COMMUNITY CENTRE

Report of the Trustees
for the Year Ended 30 June 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To further or benefit the residents of Brynna and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.
In furtherance of these objects but not otherwise, the Trustees shall have power:
- To establish or secure the establishment of a community Centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a Centre for activities promoted by the charity in furtherance of the above objects.

- Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with [section 7 of the Charities and Trustee Investment (Scotland) Act 2005] and [section 2 of the Charities Act (Northern Ireland) 2008]

Significant activities

3.1. Statutory Declaration
"The Trustees of Brynna Community Centre CIO confirm that they have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake, and have complied with the duty to have due regard to guidance on public benefit".
The report should provide information to help the user understand how the charity's aims fulfill its legal purposes, the activities it undertakes and what it has achieved.
3.2 Purpose of Brynna Community Centre CIO
The purpose of Brynna Community Centre CIO is to maintain and deliver services based at Brynna Community Centre and the playfields and 3G artificial sports pitch, on a not for profit basis.
3.3 The main activities undertaken by the charity to further its charitable purposes for the public benefit.
Administration of buildings and maintenance. Brynna Community Centre employs no staff and is run by a Management Committee, comprising all Trustees and other Committee Members. The majority of Trustees work on a voluntary basis with no remuneration.
3.4. Risk Management -Summary
EU General Data Protection Regulation (GDPR)
Brynna Community Centre has implemented what it believes to be appropriate and proportionate policy for GDPR governance at the Centre - whilst ostensibly for the CCTV, it is broad enough to cover the Centre as a whole to ensure:
(a) the small quantity of personal data that it holds;
(b) the severity of the impact in the event of any data breaches;
(c) the non-intrusive purposes for which it holds, processes and uses the data, and
(d) ensure our hirers are aware and adhere to GDPR either through adherence through their own policies or adopting our own policies.
Brynna Community Centre collects, holds and processes only those limited data items (typically name, e-mail address, telephone number) provided by its beneficiaries which are required for the effective provision of the support requested by its beneficiaries.
Brynna Community Centre does not use such personal data for any other purpose - specifically it does not hold personal data for any form of marketing, promotion or sharing with other organisations..

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance

4.1. How the Public Have Benefitted
The Centre is run as a full inclusive community centre for members of the public, locally and from surrounding areas.
4.2. Contributing to Activities Run by Other Organisations
None, mainly due to Covid, although there is a close client relationship with Llanharan Community Development Project (LCDP) and the respective junior and senior football teams.
4.3 Trustee Development
Trustees and Committee Members are invited and do attend seminars and webinars, mainly hosted and provided by Interlink RCT

FINANCIAL REVIEW

Reserves policy

5.1. Details of Any Funds Materially in Deficit
The Charity has no funds which are materially in deficit.

5.2. Policy on Reserves
This is held as part of the covenant with the 3G (artificial pitch) - funds are retained on a £5,000 a year basis to pay for a future replacement of the pitch, as a part of the original funding conditions for the 3G pitch. As of 19th March 2022, we are in year seven of the ten year covenant cycle, and will restart once a new pitch has been re-laid.
The Centre's policy on reserves is to generate and maintain a balance which is sufficient:
a) to preserve the financial viability of the Centre' in the event that unforeseen and/or unavoidable circumstance precipitate a short-term fall in its income;
b) to enable the Centre, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.
For these purposes the Charity will endeavour to generate and maintain reserves which are at least 50% of its annual turnover.

5.3 Summary
As previously reported in the 2021 Annual Report, Covid-19 has had a significant effect on the financial performance and financial position of the charity during the reporting period.
The Covid-19 pandemic has had a major impact on communities and economies world-wide. That impact has been particularly significant in organisations, particularly charities, where the nature of their activities regularly brings them into close contact with other people, particularly the vulnerable, the elderly and those with impaired health and in our case, especially the youth in the community.
Covid-19 has been a major risk to which the Brynna Community Centre CIO has been exposed, and systems or procedures have been established to manage those risks.
However, the Centre has been able to hire and it has been used as emergency childcare provision and this has put the Centre in a better position than other local community centres; the fact an asset transfer to the Trustees from RCT has taken place has given much more control to the Centre than it may have had under the previous working relationship with RCT.
5.4. Principal Sources of Funding and Outgoings
The Centre's principal source of funding is income generated for or by the hire of the 3G (artificial pitch) and the Centre building itself. No income is generated by the hire of the playing fields which is undertaken by RCT Parks and Leisure.

The Centre's business structure has made the availability of applying for grants and funding; the Centre has engaged in the following specific applications for grants or fundraising activities up to 30 June 2021:
- Coalfields Regeneration Trust - funding for LED lights on the 3G pitch, £5,000 - 10th February 2021 - also included matched funding from the Portref Mynydd Windmill Fund for £5,000 - 1st April 2021 - total £10,000 - project completed and closed;
- Sport Wales - £8,588.00 - funding for LED lights (replacement for existing Halide lights) to include a contribution of £1,000 from Brynna Juniors - project completed and closed.
- Welsh Government Community Facilities Programme - tarmacing of new car park surface along with disabled parking places - £22,700 - project completed and closed (pending confirmation from WG).

The charity's income amounted to £134,564 (2020: £81,149). The charity's assets are available and adequate to fulfil its obligations on a fund by fund basis.

Details of the Company's accounting policies can be found in note 1.

The total balance of all funds at 30 June 2021 amounted to £133,385 (2020: £61,669).

The balance of restricted funds at 30 June 2021 was £Nil (2020: £Nil).

The balance of unrestricted funds at 30 June 2021 was £133,385 (2020: £61,669).

5.5. Remuneration of Key Trustees
All Trustees (with one exception) act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Centre except for costs incurred. The remuneration one Trustee receives for services is within the guidance from the Charity Commission and stipulated in the Constitution.
Out-of-pocket expenses, necessarily and reasonably incurred by Trustees in promoting the purposes of the Centre, are reimbursed at cost.

5.6 Financial Status
Though modest, the Centre's income is sufficient to meet its outgoings for at least next year, if there is no change in the current Covid status; all the indications are that this will remain the case for the foreseeable future.

5.7 Statutory Statements on Liabilities
The Trustees declare that:
The charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement (eg: any outstanding/ongoing contract or legal undertaking to buy or provide specific services);

The Centre has no debt outstanding at the date of this statement which is owed by the CIO and which is secured by an express charge on any assets of the CIO (eg: a mortgage on property owned by the charity).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Brynna Community Centre CIO currently has six trustees as per Section 1.3.

In accordance with the Constitution, Trustees are appointed or re-appointed for a term by a resolution passed at a properly convened meeting of the charity trustees.
In appointing Trustees due consideration is given to ensuring that the Trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law.

Organisational structure

The charity trustees may delegate any of their powers or functions to a committee or committees and, if they do, they shall determine the terms and conditions on which the delegation is made.
The charity trustees may at any time alter those terms and conditions, or revoke the delegation.
This power is in addition to the power of delegation in the General Regulations and any other power of delegation available to the charity trustees, but is subject to the following requirements:
a) a committee may consist of two or more persons, but at least two members of each committee must be a charity trustee;
b) the acts and proceedings of any committee must be brought to the attention of the charity trustees as a whole as soon as is reasonably practicable; and
c) the charity trustees shall from time to time review the arrangements which they have made for the delegation of their powers.

Committee Structure - Members

The following members constitute the Management Committee as of 22nd April 2021 - Trustees are noted, along with their main roles - other roles may be undertaken by various Committee members at times such as; grants administration, Covid Officer, Charity Commission Liaison etc:
1. Rose North - Trustee & Chair.
2. Julian Phelps - Trustee & Treasurer & Facilities Manager.
3. Richard Hughes - Trustee & Secretary
4. Robert Lewis-Watkin - Trustee & Committee Member
5. Hollie Day- Trustee & Committee Member
6. Bethan Davies - Committee Member
7. Lloyd Matthews - Committee Member
8. Nigel Foster - Committee Member

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE018234 (England and Wales)

Registered Charity number

1184470

Registered office

Heol Dewi
Brynna
Pontyclun
CF72 9QP

Trustees

R Hughes
D Evans (resigned 16.6.2021)
Mrs H Day
R Lewis-Watkin
Mrs R North
J Phelps

REFERENCE AND ADMINISTRATIVE DETAILS
Company Secretary

Independent Examiner
Mr D R Bowden
ACA
James de Frias
Chartered Accountants
Llanover House
Llanover Road
Pontypridd
Mid Glamorgan
CF37 4DY

Bankers
Natwest
Park Place
Cardiff

Approved by order of the board of trustees on 26/04/2022 and signed on its behalf by:

....

R Hughes - Trustee

Independent examiner's report to the trustees of Brynna Community Centre ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

D R Bowden

Mr D R Bowden
ACA
James de Frias
Chartered Accountants
Llanover House
Llanover Road
Pontypridd
Mid Glamorgan
CF37 4DY

Date: 26/04/2022

BRYNNA COMMUNITY CENTRE

Statement of Financial Activities for the Year Ended 30 June 2021

	Notes	Unrestricted fund £	Restricted fund £	Year Ended 30.6.21 Total funds £	Period 17.7.19 to 30.6.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**117,794**	-	**117,794**	61,288
Other trading activities	3	**16,763**	-	**16,763**	19,848
Investment income	4	**7**	-	**7**	13
Total		**134,564**	-	**134,564**	81,149
EXPENDITURE ON					
Raising funds	5	**43,887**	-	**43,887**	11,458
Charitable activities					
General		**18,961**	-	**18,961**	8,022
Total		**62,848**	-	**62,848**	19,480
NET INCOME		**71,716**	-	**71,716**	61,669
RECONCILIATION OF FUNDS					
Total funds brought forward		**61,669**	-	**61,669**	-
TOTAL FUNDS CARRIED FORWARD		**133,385**	-	**133,385**	61,669

The notes form part of these financial statements

Balance Sheet
30 June 2021

	Notes	Unrestricted fund £	Restricted fund £	30.6.21 Total funds £	30.6.20 Total funds £
FIXED ASSETS					
Tangible assets	9	**64,945**	-	**64,945**	-
CURRENT ASSETS					
Debtors	10	**55**	-	**55**	-
Cash at bank		**70,869**	-	**70,869**	62,869
		70,924	-	**70,924**	62,869
CREDITORS					
Amounts falling due within one year	11	**(2,484)**	-	**(2,484)**	(1,200)
NET CURRENT ASSETS		**68,440**	-	**68,440**	61,669
TOTAL ASSETS LESS CURRENT LIABILITIES		**133,385**	-	**133,385**	61,669
NET ASSETS		**133,385**	-	**133,385**	61,669
FUNDS	12				
Unrestricted funds				**133,385**	61,669
TOTAL FUNDS				**133,385**	61,669

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .... and were signed on its behalf by:
26/04/2022

....
R Hughes - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

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
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on reducing balance

Taxation
The charity is exempt from corporation 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.

2. DONATIONS AND LEGACIES

	Year Ended 30.6.21 £	Period 17.7.19 to 30.6.20 £
Grants	**117,794**	61,288

continued...

2. DONATIONS AND LEGACIES - continued

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

	Year Ended 30.6.21 £	Period 17.7.19 to 30.6.20 £
Brynna Community Centre	6,602	44,055
Sports Council Wales	8,588	17,000
Bridgend CBC	250	233
Grant Scape	18,500	-
Llan Com Council	18,529	-
Rhondda Cynon Taff CBC	38,375	-
Coalfields Regeneration	5,000	-
Interlink Grant	250	-
Welsh Government grant		
	21,700	-
	117,794	61,288

3. OTHER TRADING ACTIVITIES

	Year Ended 30.6.21 £	Period 17.7.19 to 30.6.20 £
Hall and 3G Hire	16,763	19,848

Hire income is split between £11,991 Hall hire and £4,772 3G hire.

4. INVESTMENT INCOME

	Year Ended 30.6.21 £	Period 17.7.19 to 30.6.20 £
Deposit account interest	7	13

5. RAISING FUNDS

Investment management costs

	Year Ended 30.6.21 £	Period 17.7.19 to 30.6.20 £
Administrative expenses	1,103	4,657
Repairs and renewals	42,496	6,509
Cleaning	288	292
	43,887	11,458

continued...

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 30.6.21 £	Period 17.7.19 to 30.6.20 £
Depreciation - owned assets	7,150	-

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the period ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the period ended 30 June 2020.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	61,288	-	61,288
Other trading activities	19,848	-	19,848
Investment income	13	-	13
Total	81,149	-	81,149
EXPENDITURE ON			
Raising funds	11,458	-	11,458
Charitable activities			
General	8,022	-	8,022
Total	19,480	-	19,480
NET INCOME	61,669	-	61,669
TOTAL FUNDS CARRIED FORWARD	61,669	-	61,669

9. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
Additions	72,095
DEPRECIATION	
Charge for year	7,150
NET BOOK VALUE	
At 30 June 2021	64,945
At 30 June 2020	-

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.21	30.6.20
	£	£
Trade debtors	**55**	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.21	30.6.20
	£	£
Accrued expenses	**2,484**	1,200

12. MOVEMENT IN FUNDS

	At 1.7.20	Net movement in funds	At 30.6.21
	£	£	£
Unrestricted funds			
General fund	**61,669**	**71,716**	**133,385**
TOTAL FUNDS	**61,669**	**71,716**	**133,385**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**134,564**	**(62,848)**	**71,716**
TOTAL FUNDS	**134,564**	**(62,848)**	**71,716**

Comparatives for movement in funds

	Net movement in funds	At 30.6.20
	£	£
Unrestricted funds		
General fund	61,669	61,669
TOTAL FUNDS	61,669	61,669

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	81,149	(19,480)	61,669
TOTAL FUNDS	81,149	(19,480)	61,669

continued...

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2021.

BRYNNA COMMUNITY CENTRE

Detailed Statement of Financial Activities for the Year Ended 30 June 2021

	Year Ended 30.6.21 £	Period 17.7.19 to 30.6.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	**117,794**	61,288
Other trading activities		
Hall and 3G Hire	**16,763**	19,848
Investment income		
Deposit account interest	**7**	13
Total incoming resources	**134,564**	81,149
EXPENDITURE		
Investment management costs		
Administrative expenses	**1,103**	4,657
Repairs and renewals	**42,496**	6,509
Cleaning	**288**	292
	43,887	11,458
Charitable activities		
Wages	**3,120**	-
Rates and water	**164**	-
Insurance	**914**	417
Light and heat	**4,433**	4,570
Sundries	**1,896**	1,835
Depn of plant & machinery	**7,150**	-
	17,677	6,822
Support costs		
Governance costs		
Accountancy and legal fees	**1,284**	1,200
Total resources expended	**62,848**	19,480
Net income	**71,716**	61,669

This page does not form part of the statutory financial statements