

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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BRYNNA COMMUNITY CENTRE

Report of the Trustees **for the Year Ended 30 June 2023**

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

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

BRYNNA COMMUNITY CENTRE

Report of the Trustees **for the Year Ended 30 June 2023**

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.

BRYNNA COMMUNITY CENTRE

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 Odum - 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

BRYNNA COMMUNITY CENTRE

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.



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		<u>48,622</u>	<u>-</u>	<u>48,622</u>	<u>47,418</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>105,197</u>	<u>-</u>	<u>105,197</u>	<u>118,136</u>
NET ASSETS		<u>105,197</u>	<u>-</u>	<u>105,197</u>	<u>118,136</u>
FUNDS	11				
Unrestricted funds				<u>105,197</u>	<u>118,136</u>
TOTAL FUNDS				<u>105,197</u>	<u>118,136</u>

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

BRYNNA COMMUNITY CENTRE

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
	<u>3,605</u>	<u>6,000</u>

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
	<u>3,605</u>	<u>5,750</u>

BRYNNA COMMUNITY CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

3. OTHER TRADING ACTIVITIES

	30.6.23	30.6.22
	£	£
Hall and 3G Hire	<u>34,588</u>	<u>33,112</u>

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	<u>310</u>	<u>13</u>

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	<u>1,293</u>	<u>237</u>
	<u>12,873</u>	<u>13,618</u>

6. NET INCOME/(EXPENDITURE)

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

	30.6.23	30.6.22
	£	£
Depreciation - owned assets	<u>14,143</u>	<u>16,877</u>

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	<u>39,125</u>	<u>-</u>	<u>39,125</u>
EXPENDITURE ON			
Raising funds	13,618	-	13,618
Charitable activities			
General	40,756	-	40,756
Total	<u>54,374</u>	<u>-</u>	<u>54,374</u>

BRYNNA COMMUNITY CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

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	<u>118,136</u>	<u>-</u>	<u>118,136</u>

9. TANGIBLE FIXED ASSETS

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

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.23	30.6.22
	£	£
Accrued expenses	<u>1,380</u>	<u>1,350</u>

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	<u>118,136</u>	<u>(12,939)</u>	<u>105,197</u>

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	<u>38,503</u>	<u>(51,442)</u>	<u>(12,939)</u>

BRYNNA COMMUNITY CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

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	<u>133,385</u>	<u>(15,249)</u>	<u>118,136</u>

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	<u>39,125</u>	<u>(54,374)</u>	<u>(15,249)</u>

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	<u>133,385</u>	<u>(28,188)</u>	<u>105,197</u>

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	<u>77,628</u>	<u>(105,816)</u>	<u>(28,188)</u>

BRYNNA COMMUNITY CENTRE

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

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
	<u>3,605</u>	<u>6,000</u>
Other trading activities		
Hall and 3G Hire	34,588	33,112
Investment income		
Deposit account interest	310	13
	<u>38,503</u>	<u>39,125</u>
Total incoming resources		
	<u>38,503</u>	<u>39,125</u>
EXPENDITURE		
Investment management costs		
Administrative expenses	36	229
RCT Rent paid	-	1,480
Repairs and renewals	11,544	11,672
Cleaning	1,293	237
	<u>12,873</u>	<u>13,618</u>
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
	<u>37,249</u>	<u>39,400</u>
Support costs		
Governance costs		
Accountancy and legal fees	1,320	1,356
	<u>51,442</u>	<u>54,374</u>
Total resources expended		
	<u>51,442</u>	<u>54,374</u>
Net expenditure	<u>(12,939)</u>	<u>(15,249)</u>

