

# ABERPORTH VILLAGE HALL AND RECREATION GROUND

England & Wales · Charity number 1199729

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2022-07-20

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

## Contact

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**Address** AVH&RG Registered Charity  
Aber-porth Village Hall  
Ffordd Newydd  
Aber-porth  
Ceredigion  
SA43 2EW

**Phone** 07944361801

**Email** [avhc.sec@outlook.com](mailto:avhc.sec@outlook.com)

**Website** [www.aberporthvillagehall.co.uk](http://www.aberporthvillagehall.co.uk)

## Activities

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**Objects:** OBJECTS:TO PROVIDE AND MAINTAIN A VILLAGE HALL AND ASSOCIATED RECREATIONAL GROUNDS FOR THE USE AND BENEFIT OF THE INHABITANTS OF THE PARISH OF ABER-PORTH AND THE SURROUNDING NEIGHBOURHOODS, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE, POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR:(A) RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS; AND (B) MEETINGS, LECTURES AND CLASSES FOR INDIVIDUALS OR GROUPS.

**Activities:** To administer Aberporth Village Hall and the lands it owns for the benefit of the local population.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- Ceredigion

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£232,431	£116,012	-	-
2023-12-31	£2,182,238	£45,591	£2,136,647	1

## Trustees

Name	Role	Appointed
<b>Michael Alexander Harwood</b>	Chair	2021-09-16
ANNE MCCREARY		2021-09-16
Ann Oakley		2021-09-16
Beryl Vaughan Green		2021-09-16
Dewi Michangel Day		2021-09-16
Edythe Jacqueline Brown		2021-09-16
Elisabeth Eirian Rees		2024-09-07
Gareth Rowlands		2024-11-07
JEREMY GORDON HOLMES		2021-09-16
Robin James Cooper		2021-09-16
SUSAN JOY LEWIS		2021-09-16
Simon Rogers		2024-09-22
Thomas Gethin Lloyd Davies		2021-09-16
ZOE MICHELLE STORER		2020-02-06

**ABERPORTH VILLAGE HALL AND RECREATION GROUND**

England & Wales - Charity number 1199729

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2024  
for  
Aberporth Village Hall and Recreation  
Ground**

Ashmole & Co  
Manchester House  
Grosvenor Hill  
Cardigan  
Ceredigion  
SA43 1HY



**Aberporth Village Hall and Recreation  
Ground**

**Contents of the Financial Statements  
for the Year Ended 31 December 2024**

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**Aberporth Village Hall and Recreation  
Ground**

**Report of the Trustees  
for the Year Ended 31 December 2024**

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

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The object of the charity is as stated in the governing document are to maintain both our Village Halls & Recreation Grounds for the use & enjoyment of the inhabitants of Aber-porth & surrounding villages without distinction of political, religious or other opinions, including the use for meetings, lectures & classes & other forms of recreation & leisure-time occupation with the object of improving the conditions of life for the inhabitants.

# Aberporth Village Hall and Recreation Ground

## Report of the Trustees for the Year Ended 31 December 2024

### OBJECTIVES AND ACTIVITIES

#### Significant activities

AVH&RG Trustees welcome all members of the community to use the premises regardless of personal background, faith, gender or personal circumstances. Whilst the public benefit is available for everyone as there are few restrictions, but there is a charge made to hire the facilities to cover costs, maintenance, projects & improvements. Both Village Halls are mostly used by our local community & its non-profit organisations, offering classes/meetings for all age groups. An increased charge is made for all commercial use but priority is given to community use over a commercial hiring.

Activities by hirers were well supported, held at the Canolfan Dyffryn/Dyffryn Centre at the beginning of the year until the New Village Hall was allowed to reopen after its safe completion during April 2024. Since then, various activities have been shared between both halls. For all ages: Keep Fit Classes, Pilates, Arts4Wellbeing, HomeStart, 'Warm Hubs' Coffee Mornings & Lunch Clubs for our seniors as well as parents with young children. Makers Market, Produce Market, Tai Chi, Yog-Ease (seated Yoga) & Gentle Mat Yoga (for those more mobile), Panache Dancing, Carers Café, 'Hanes' our local history club, Badminton, Table Tennis & West Wales Fitness Coaching. For our younger generation: Rainbows, Brownies & Girl Guides, 'Feelz on Wheels' for the young over the spring/summer period. External organised events included a Plant Sale, Annual Carnival, an old local Welsh tradition of Dydd Iau Bach/Mawr (activities for all age groups with music & barbeque). Organised Firework display & bonfire, a successful & enjoyable evening where donations from the community will be used to purchase the following years fireworks for bonfire night. A Christmas Craft Fair, an over 70's Christmas Tea & our annual Christmas Carol Service were also organised & held at Canolfan Dyffryn. Both halls have been used for private events & celebrations throughout the year after our newly rebuilt hall was reopened. Most organisations that had deferred until our new Village Hall was rebuilt & reopened have now returned since the reopening. We hope to continue to attract more organisations to use our facilities. To assist the Trustees with all the organisation, planning & raising the charity's profile for the above fundraising events & help to recruit/support our many volunteers, manage with the volunteers our Community Fridge & maintain online bookings, the charity remains an employer of a part-time charity co-ordinator. In February our co-ordinator was allocated a further temporary 15hrs of paid work after a successfully applied for grant. A new temporary job description & employment contract was created for one year & afterwards once the funds diminished the hours would revert to 16hrs. During the summer we were also able to employ a part time caretaker & a full time cleaner for both facilities, our previous cleaner of seven years' service having to resign due to other workload commitments.

Our main project 'Calon y Gymuned' the 'Heart of the Community' continued throughout 2023 & into the first half of 2024. Delays occurred & extensions permitted due to bad weather conditions, staff shortages & undelivered materials. Regular meetings continued throughout that time in conjunction with the contractor's progress meetings as deadlines needed to be met & phasing of the newbuild arranged. Payments for the rebuild continued from grants & the loan obtained. The payment schedule commenced during 2023 & continued at the beginning of 2024 covering the new build, labour & materials with the local building firm & contractors. During the rebuild, consideration continued at all times to Health & Safety issues, following building regulations & inspections performed during various stages of the new build. The Building Control Certificate was issued & handed over to the charity on the 10th April 2024. All insurances organised & cover commenced, meter readings completed between our main contractor & the Trustees. The Charity & Trustees were then able to organise 'soft & 'official' openings for the community to attend from April onwards.

The Charity is fortunate in owning two Village Halls although one is more of a sports hall & is used for many team events. Adjacent to this hall is a playing field plus a children's play area with various types of play equipment for them to enjoy using. The charity also owns all the open, green spaces in the village as well as its four small car parks. We became an incorporated charity in July 2022 but we currently hold two registered charity numbers one for the incorporated charity & one for our unincorporated charity originally registered with the Charity Commission in October 1951 & amended in July 1996. We have one remaining piece of land being registered with the Land Registry Office & once this is accomplished, we will be able to dissolve the unincorporated charity & have only one registered charity number remaining. All our assets were transferred legally in March 2023 to our incorporated charity & although we have two facilities in use all fees are paid into one account for the incorporated charity. The unincorporated charity is currently kept open due only to the unregistered land issue.

All our charity's facilities are available to all residents of Aberporth & its surrounding villages.

#### Public benefit

The Trustees are responsible for all aspects of management of the Village Halls, Recreation Grounds & car parks. In planning our activities for the year, we have kept in mind the Charity Commissions general guidance on public benefit (Charities & Public Benefit, Section 4 Charities Act 2011) at our Trustee meetings.

**Aberporth Village Hall and Recreation  
Ground**

**Report of the Trustees  
for the Year Ended 31 December 2024**

**OBJECTIVES AND ACTIVITIES**

**Grantmaking**

The Charity has no policy on grant making.

**Volunteers**

We are grateful to all our volunteers, over 30 of them, who have registered an interest in volunteering. They have given of their valuable time, support, energy & continued enthusiasm. Our Volunteering roles vary from supervising, collecting, organising, cooking, gardening, using all their individual skills in helping with our activities held for the community. Without their combined efforts we would not have been able to continue with running our Community Fridge, which has just celebrated its third year but due to a noticeable drop in food 'waste' collections from our local supermarkets our fridge & freezer shelves have been noticeably empty & therefore considered expensive to run. Trustees, staff & involved volunteers decided that it would be more beneficial to consider 'FareShare Cymru Charity', UK's national network of charitable food re-distribution, this reduces environmental impact of food waste. 'FareShare' collect surplus food from retailers & food growers & re-distribute amongst charities like ours who run a Community Fridge. We pay a small monthly fee, collect the food items which are then offered to the community, & also used to create nutritious meals. Our Gardening area also grows some vegetables to use plus many plants/bulbs for sale. Donated amounts of money going into honesty boxes, & profits going towards our charity's funds.

We have long serving volunteers who run many of our well-attended daily, weekly or annual events such as our 'Digi Club' & dedicated volunteers who sort out our quality second hand clothes rail for 'Dillad Dwywaith' & second-hand books for exchanging. We hold coffee mornings, lunches, afternoon teas, with Welsh conversation for those wanting to practise their Welsh language. Many of our volunteers having successfully applied for their Food Hygiene certificates. Last year saw new 'Quiz' nights organised which have proved to be very popular & entertaining. One of our main objectives is to improve communication with all users via social media as well as regular 'Newsletters' for those who are not able to use the internet. Two of our volunteers have commenced writing a quarterly 'Newsletter' with relevant information, this is now published in both languages.

All our external events are well organised by Trustees & staff but we could not operate again without our volunteers. These include the Plant Sale, Makers Market, annual Carnival & Dydd Iau Mawr/Bach, 'Halloween' event - 50 children attended with their responsible adults, Firework & Bonfire night, Christmas over 70's Tea, Carol Service, Christmas Fair, these would not have been as successful, all our dedicated volunteers are crucial to our outcomes. We celebrated the 40th Volunteer Week by holding a 'cheese & wine' evening which was attended by many & enjoyed.

All required volunteer training accomplished for this year & standard & enhanced DBS certificates obtained.

We continue to encourage activities to help reduce isolation & provide many opportunities for volunteering & promoting friendships amongst all ages. We also hold a number of external community fundraising events held on the premises or on our recreation grounds.

## Aberporth Village Hall and Recreation Ground

### Report of the Trustees for the Year Ended 31 December 2024

#### ACHIEVEMENTS AND PERFORMANCE

##### Charitable activities

After becoming a Charitable Incorporated Organisation in July 2022 with a new charity number but retaining our main aim & achievement for 2023/24 was to refurbish & rebuild our original 90yr old Village Hall. This was demolished at the end of 2022 due to its age & deterioration. The rebuild known as 'Calon y Gymuned'/'Heart of the Community' was finally returned to the Trustees in April 2024 so that we could hold our 'soft opening' over the Easter weekend. This was the opportunity for the public to come & visit the new Village Hall with Trustees, co-ordinator & volunteers in attendance to give them a tour of the building & serve tea & cake whilst being entertained by our local male voice choir & our local shanty singing group. This soft-opening of the new Village Hall was very well received by our local community & with many positive comments with regards to its size, use of space & the design of the building, splendid kitchen & impressive 'Meet & Greet' area with its view of the sea. Our local Vicar offered blessings & prayers. 'Changing Places' our fully accessible toilets, will be a huge success. Providing sufficient space & equipment for people who are not able to use the toilet independently, this is an extra facility funded in part by our County Council & our charity, in addition to the accessible toilets for independent use. Inbetween our soft & official openings further work was accomplished as well as more people viewing the building & surroundings. Fire Risk Assessments made & necessary equipment purchased, with all electrical testing completed. We applied successfully & received funding for our new stage.

Our website was updated & redesigned by a volunteer who eventually handed this over to one of our Trustees to finalise. We are now able to use a new booking system where anyone can access the digital diary to see when facilities are available to hire with the hiring agreement. When confirmed, details are entered & an invoice is generated by our treasurer. Our new website explains our charity & new facilities with photographs for all to see. Contact details are given of one of our Trustees & our co-ordinator who take responsibility for updates & input, monitor & answer emails, following Social Media & Data Protection Policies.

Required new licences were applied for & obtained for all our premises. The annual inspection & recommendations made of our Children's Play Area in one of our green open spaces by RoSPA (Royal Society for the Prevention of Accidents) their report informed that two items would need addressing. This is a joint venture with our Community Council to repair & maintain the area for use by the children of our community. In one of our car parks our County Council asked to place under an eight-year licence two electric car chargers, taking up two parking spaces, this was done through solicitors & registered. In June we were visited by the Environmental Health Officer to inspect our premises, a few small recommendations were made but a 5-star rating given. Sound engineers were asked to investigate & make suggestions towards our sound system & to consider licence & noise pollution regulations. We applied for the Green Flag Award & were successful for our well-managed green open spaces.

Our old Village Hall was opened on the 6/8/1934 by the then MP for the area. It was agreed to replicate the original opening with the new hall being officially opened on Tuesday 6th August 2024 by our current MP cutting the entrance ribbon prior to all invited funders, guests, including relatives of past & deceased Trustees, entering the new hall. Photographs were taken. All were allocated seats & welcomed, relevant safety aspects gone through prior to short speeches given on how five years previously we had commenced this initiative to procure funding to rebuild, become incorporated & rewrite our governing document, produce drawings & designs for the new build & commission various professionals to help us obtain what the community had required for over 30yrs. The community & all funders thanked for their donations without which none of it would have been possible.

Our local historical researcher & designer & member of our local history group put together after many months of researching, ninety years of our charity's history, into an informative & interesting speech & created our 'history board' which was then unveiled & complimented upon by our local MP & all. Eventually, all framed photographs & documents would be returned, a paper-file plus the charity's records placed onto a hard drive with all the historical information stored so that nothing would be lost & whatever left could be archived at the local Archive Centre.

We were entertained by a local shanty singing group, who thanked the funders through song. All were given a tour of the new hall & refreshments were served.

A children's tea party for the under elevens then followed between 4 - 6pm with entertainment & afterwards by a disco for teenagers between 7-10pm. Door security, licence requirements & safeguarding considerations organised. The ticketed event & programmes followed the original opening festivities as close as possible. It would be the start of week-long celebrations including the annual carnival & Dydd Iau Mawr/Bach for the community. The Trustees thanked everyone who had helped make the soft & official openings a huge success & enjoyable events.

A Sustainability Policy was created & an Ecology & Arboriculture Survey was completed on our open green spaces. We successfully applied for a grant towards the cost of an upgrade to our boardwalk nature trail through the woodland & combining it with some woodland management to enhance biodiversity. Primary school children visit the area for their 'forest project' exploring woodland habitat & its variety of plants & trees.

## **Aberporth Village Hall and Recreation Ground**

### **Report of the Trustees for the Year Ended 31 December 2024**

All required maintenance continued throughout 2024 on all other facilities including a new central heating system for our other hall, Canolfan Dyffryn/Dyffryn Centre, solar panels inserted with necessary brackets & screws required for a double layered galvanised roof. Scaffolding hired to inspect, clean & replace guttering where necessary. Annual servicing of fire alarms & extinguishers, PAT testing arranged for statutory inspections continue.

Several required reports were submitted to our funders of progress made & of all new equipment bought for the new 'Village Hall'.

The village hall continues to be the centre of our community for all ages on a regular basis, where we feel we provide support, facilities & a focal point for our beneficiaries.

#### **FINANCIAL REVIEW**

##### **Financial position**

Please see accompanying financial statements.

The charity aims at all times to fund its running costs from its income. This is obtained from facility hirings, fundraising events & donations given for the use of our car parks.

##### **Principal funding sources**

We received income from room hire, donations to our car parks, fundraising events, support for ground maintenance from our parish council, substantial grants from our County Council, Welsh & National Governments & other funders.

##### **Reserves policy**

The Trustees acknowledge that our current reserve is based on current expenditure levels, the amount held shall be no more than £50k & is set at 12months running costs. The reason for the higher amount reserve is that hiring of an area within the buildings & car park facilities generate approximately 100% of our annual income & if both areas were unable to meet the monthly income our annual income would reduce significantly. Holding a reserve of 12 months running costs would give the committee the time it would need to find suitable replacement hirers or alternative uses for the vacated parts of the facilities. This figure shall be set every year in accordance with the previous year's accounts.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is registered as as Charitable Incorporated Organisation (CIO) - foundation and is controlled by its governing document.

##### **Recruitment and appointment of new trustees**

Trustees are elected at the Annual General Meeting to serve for a period of 3 years & can be re-elected at end of term. They can serve until they retire or resign. Management Committee, comprising of Chair, Vice Chair, Secretary & Treasurer elected annually out of the Trustees. All are local residents & have long-term experience of being a charity trustee. Existing trustees are responsible for the recruitment of new trustees. We aim to select those who are willing to help with managing the charity, bring a required area of expertise & knowledge, maintain the facilities & volunteer at our events.

##### **Induction and training of new trustees**

New trustees when appointed are introduced to the charity & given all information recommended by the Charity Commission so they can fulfil their role. Copies of our governing document, annual report & financial statement are also given with a list of all policies adopted.

##### **Related parties**

We maintain a close relationship with our local community parish council & we have a local council representative who attends our meetings. We share maintenance of all our green open spaces (which belong to the charity) within our village community for the use & benefit of the general public.

**Aberporth Village Hall and Recreation  
Ground**

**Report of the Trustees  
for the Year Ended 31 December 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

- a. Achieving our charity aims & objectives according to our governing document & in meeting the expectations of our beneficiaries.
- b. Safeguarding the charity & its assets including staff & volunteers.
- c. Sustaining our finances & income.
- d. Minimising any potential negative impact on the charity.
- e. We require two other Trustees which we are finding difficult to recruit to participate & contribute towards the management of our charity.

The Trustees review all the charity's potential risks on a regular basis, continuing with the risk assessments. We have adequate insurances in place & believe that all steps are taken to ensure any potential risks are kept to a minimum guided by policy & procedures.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1199729

**Principal address**

Canolfan Dyffryn (AVH&RG)  
Dyffryn Terrace  
Coronation Park  
Aberporth  
Ceredigion  
SA43 2EU

**Trustees**

M A Harwood Chair  
J G Holmes Vice Chair  
Mrs A M Oakley Secretary  
Z M Storer Treasurer  
R J Cooper  
T G L Davies  
A McCreary  
E J Brown  
B V Green  
D M Day  
S J Lewis  
S Rogers (appointed 22.9.24)  
G Rowlands (appointed 1.9.24)  
E Rees (appointed 7.9.24)

**Independent Examiner**

Ashmole & Co  
Manchester House  
Grosvenor Hill  
Cardigan  
Ceredigion  
SA43 1HY

**Aberporth Village Hall and Recreation  
Ground**

**Report of the Trustees  
for the Year Ended 31 December 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Solicitors**

George Davies & Evans  
Castle Chambers  
Green Street  
Cardigan  
SA43 1HX

Geldard's Law Firm (Charity Law)  
4 Capitol Quarter  
Tyndall St  
Cardiff CF10 4BZ

Hugh James  
Law Firm  
Two Central Square  
Cardiff  
CF10 1FS

Approved by order of the board of trustees on .....<sup>25<sup>th</sup></sup> <sup>SEPTEMBER 2025</sup> and signed on its behalf by:



.....  
M A Harwood - Trustee

**Independent Examiner's Report to the Trustees of  
Aberporth Village Hall and Recreation  
Ground**

**Independent examiner's report to the trustees of Aberporth Village Hall and Recreation Ground**

I report to the charity trustees on my examination of the accounts of Aberporth Village Hall and Recreation Ground (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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



Karl Robert Wilcox F.C.C.A.

Ashmole & Co  
Manchester House  
Grosvenor Hill  
Cardigan  
Ceredigion  
SA43 1HY

Date: ..... 21<sup>st</sup> OCTOBER 2025

**Aberporth Village Hall and Recreation  
Ground**

**Statement of Financial Activities  
for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	Year Ended 31.12.24 Total funds £	Period 20.7.22 to 31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Aberporth Village Hall	4	11,213	156,535	167,748	763,384
Canolfan Dyffryn		11,564	-	11,564	18,931
Car Park Donations		40,131	-	40,131	37,081
Other trading activities	2	8,996	-	8,996	8,749
Investment income	3	3,992	-	3,992	2,434
Other income		-	-	-	1,351,659
<b>Total</b>		<b>75,896</b>	<b>156,535</b>	<b>232,431</b>	<b>2,182,238</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Aberporth Village Hall	5	47,865	31,247	79,112	31,789
Canolfan Dyffryn		16,390	20,510	36,900	13,802
<b>Total</b>		<b>64,255</b>	<b>51,757</b>	<b>116,012</b>	<b>45,591</b>
<b>NET INCOME</b>		<b>11,641</b>	<b>104,778</b>	<b>116,419</b>	<b>2,136,647</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,026,175	1,110,472	2,136,647	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,037,816</b>	<b>1,215,250</b>	<b>2,253,066</b>	<b>2,136,647</b>

The notes form part of these financial statements

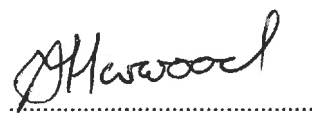


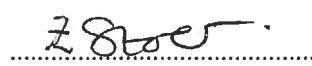
**Aberporth Village Hall and Recreation  
Ground**

**Balance Sheet  
31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	1,058,803	1,143,739	2,202,542	1,871,153
<b>CURRENT ASSETS</b>					
Debtors	11	1,872	-	1,872	30,117
Cash at bank and in hand		181,992	72,195	254,187	244,772
		<u>183,864</u>	<u>72,195</u>	<u>256,059</u>	<u>274,889</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(20,710)	(684)	(21,394)	(3,677)
		<u>163,154</u>	<u>71,511</u>	<u>234,665</u>	<u>271,212</u>
<b>NET CURRENT ASSETS</b>					
		<u>1,221,957</u>	<u>1,215,250</u>	<u>2,437,207</u>	<u>2,142,365</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,037,816</u>	<u>1,215,250</u>	<u>2,253,066</u>	<u>2,136,647</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	13	(184,141)	-	(184,141)	(5,718)
		<u>1,037,816</u>	<u>1,215,250</u>	<u>2,253,066</u>	<u>2,136,647</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>					
	15			1,037,816	1,026,175
Unrestricted funds				1,215,250	1,110,472
Restricted funds				<u>2,253,066</u>	<u>2,136,647</u>
<b>TOTAL FUNDS</b>					

The financial statements were approved by the Board of Trustees and authorised for issue on 25<sup>th</sup> September 2025 and were signed on its behalf by:

  
.....  
M A Harwood - Trustee

  
.....  
Z M Storer - Trustee

**Aberporth Village Hall and Recreation  
Ground**

**Cash Flow Statement  
for the Year Ended 31 December 2024**

	Notes	Year Ended 31.12.24 £	Period 20.7.22 to 31.12.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	185,308	755,182
Interest paid		(9,306)	(221)
Net cash provided by operating activities		176,002	754,961
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(365,965)	(1,873,297)
Sale of intangible fixed assets		-	1,351,659
Interest received		3,992	2,434
Net cash used in investing activities		(361,973)	(519,204)
<b>Cash flows from financing activities</b>			
New loans in year		200,000	11,542
Loan repayments in year		(4,614)	(2,527)
Net cash provided by financing activities		195,386	9,015
<b>Change in cash and cash equivalents in the reporting period</b>		9,415	244,772
<b>Cash and cash equivalents at the beginning of the reporting period</b>		244,772	-
<b>Cash and cash equivalents at the end of the reporting period</b>		254,187	244,772

The notes form part of these financial statements

**Aberporth Village Hall and Recreation  
Ground**

**Notes to the Cash Flow Statement  
for the Year Ended 31 December 2024**

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

	Year Ended 31.12.24 £	Period 20.7.22 to 31.12.23 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	116,419	2,136,647
<b>Adjustments for:</b>		
Depreciation charges	34,576	2,144
Profit on disposal of fixed assets	-	(1,351,659)
Interest received	(3,992)	(2,434)
Interest paid	9,306	221
Decrease/(increase) in debtors	28,245	(30,117)
Increase in creditors	754	380
<b>Net cash provided by operations</b>	<b>185,308</b>	<b>755,182</b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.24 £	Cash flow £	At 31.12.24 £
<b>Net cash</b>			
Cash at bank and in hand	244,772	9,415	254,187
	244,772	9,415	254,187
<b>Debt</b>			
Debts falling due within 1 year	(3,297)	(16,963)	(20,260)
Debts falling due after 1 year	(5,718)	(178,423)	(184,141)
	(9,015)	(195,386)	(204,401)
<b>Total</b>	<b>235,757</b>	<b>(185,971)</b>	<b>49,786</b>

**Aberporth Village Hall and Recreation  
Ground**

**Notes to the Financial Statements  
for the Year Ended 31 December 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**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.

Freehold property	- not provided
Improvements to property	- not provided
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 25% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Aberporth Village Hall and Recreation  
Ground**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**2. OTHER TRADING ACTIVITIES**

	Year Ended 31.12.24	Period 20.7.22 to 31.12.23
	£	£
Fundraising events	8,996	8,749
	<u>8,996</u>	<u>8,749</u>

**3. INVESTMENT INCOME**

	Year Ended 31.12.24	Period 20.7.22 to 31.12.23
	£	£
Interest	3,992	2,434
	<u>3,992</u>	<u>2,434</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		Year Ended 31.12.24	Period 20.7.22 to 31.12.23
	Activity	£	£
Hall hire Aberporth VH	Aberporth Village Hall	7,834	-
Recycle bins	Aberporth Village Hall	29	25
Donations	Aberporth Village Hall	3,273	478
Wayleave	Aberporth Village Hall	77	27
Community fridge grant	Aberporth Village Hall	2,107	5,067
Co-ordinator wages grant	Aberporth Village Hall	24,999	5,000
CAVO	Aberporth Village Hall	10,500	5,500
Re-build grant	Aberporth Village Hall	101,713	741,612
Garden club grant	Aberporth Village Hall	-	250
Hubhub grant	Aberporth Village Hall	8,000	5,000
Hubhub pumpkin grant	Aberporth Village Hall	-	425
Stage grant	Aberporth Village Hall	6,000	-
Cynnal y cardi grant	Aberporth Village Hall	3,216	-
Hall hire Canolfan Dyffryn	Canolfan Dyffryn	11,564	8,931
Solar panels grant	Canolfan Dyffryn	-	10,000
Car park donations	Car Park Donations	40,131	37,081
		<u>219,443</u>	<u>819,396</u>

**Aberporth Village Hall and Recreation  
Ground**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Aberporth Village Hall	74,951	4,161	79,112
Canolfan Dyffryn	36,900	-	36,900
	111,851	4,161	116,012

**6. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Aberporth Village Hall	321	3,840	4,161
	321	3,840	4,161

**7. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the period ended 31 December 2023.

**8. STAFF COSTS**

	Year Ended 31.12.24 £	Period 20.7.22 to 31.12.23 £
Wages and salaries	20,423	10,165
Other pension costs	1,508	745
	21,931	10,910

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

	Year Ended 31.12.24	Period 20.7.22 to 31.12.23
Hall co-ordinator	1	-
	1	-

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

**Aberporth Village Hall and Recreation  
Ground**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Aberporth Village Hall	530	762,854	763,384
Canolfan Dyffryn	8,931	10,000	18,931
Car Park Donations	37,081	-	37,081
Other trading activities	8,749	-	8,749
Investment income	2,434	-	2,434
Other income	1,001,558	350,101	1,351,659
<b>Total</b>	<u>1,059,283</u>	<u>1,122,955</u>	<u>2,182,238</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Aberporth Village Hall	19,306	12,483	31,789
Canolfan Dyffryn	13,802	-	13,802
<b>Total</b>	<u>33,108</u>	<u>12,483</u>	<u>45,591</u>
<b>NET INCOME</b>	<u>1,026,175</u>	<u>1,110,472</u>	<u>2,136,647</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,026,175</u></u>	<u><u>1,110,472</u></u>	<u><u>2,136,647</u></u>

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2024	700,000	1,153,249	15,688	4,360	1,873,297
Additions	-	341,807	18,070	6,088	365,965
At 31 December 2024	<u>700,000</u>	<u>1,495,056</u>	<u>33,758</u>	<u>10,448</u>	<u>2,239,262</u>
<b>DEPRECIATION</b>					
At 1 January 2024	-	-	1,307	837	2,144
Charge for year	-	29,901	2,562	2,113	34,576
At 31 December 2024	<u>-</u>	<u>29,901</u>	<u>3,869</u>	<u>2,950</u>	<u>36,720</u>
<b>NET BOOK VALUE</b>					
At 31 December 2024	<u>700,000</u>	<u>1,465,155</u>	<u>29,889</u>	<u>7,498</u>	<u>2,202,542</u>
At 31 December 2023	<u>700,000</u>	<u>1,153,249</u>	<u>14,381</u>	<u>3,523</u>	<u>1,871,153</u>

**Aberporth Village Hall and Recreation  
Ground**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.12.24	31.12.23	
	£	£	
Trade debtors	1,872	100	
VAT	-	30,017	
	<u>1,872</u>	<u>30,117</u>	
<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.12.24	31.12.23	
	£	£	
Bank loans and overdrafts (see note 14)	20,260	3,297	
Taxation and social security	684	-	
Other creditors	450	380	
	<u>21,394</u>	<u>3,677</u>	
<b>13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	31.12.24	31.12.23	
	£	£	
Bank loans (see note 14)	<u>184,141</u>	<u>5,718</u>	
<b>14. LOANS</b>			
An analysis of the maturity of loans is given below:			
	31.12.24	31.12.23	
	£	£	
Amounts falling due within one year on demand:			
Bank loans	<u>20,260</u>	<u>3,297</u>	
Amounts falling between one and two years:			
Bank loans - 1-2 years	<u>19,569</u>	<u>3,297</u>	
Amounts falling due between two and five years:			
Bank loans - 2-5 years	<u>164,572</u>	<u>2,421</u>	
<b>15. MOVEMENT IN FUNDS</b>			
	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,026,175	11,641	1,037,816
<b>Restricted funds</b>			
Restricted fund	1,110,472	104,778	1,215,250
<b>TOTAL FUNDS</b>	<u>2,136,647</u>	<u>116,419</u>	<u>2,253,066</u>

**Aberporth Village Hall and Recreation  
Ground**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	75,896	(64,255)	11,641
<b>Restricted funds</b>			
Restricted fund	156,535	(51,757)	104,778
<b>TOTAL FUNDS</b>	<u>232,431</u>	<u>(116,012)</u>	<u>116,419</u>

**Comparatives for movement in funds**

	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>		
General fund	1,026,175	1,026,175
<b>Restricted funds</b>		
Restricted fund	1,110,472	1,110,472
<b>TOTAL FUNDS</b>	<u>2,136,647</u>	<u>2,136,647</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,059,283	(33,108)	1,026,175
<b>Restricted funds</b>			
Restricted fund	1,122,955	(12,483)	1,110,472
<b>TOTAL FUNDS</b>	<u>2,182,238</u>	<u>(45,591)</u>	<u>2,136,647</u>

**Aberporth Village Hall and Recreation  
Ground**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**16. RELATED PARTY DISCLOSURES**

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

**Aberporth Village Hall and Recreation  
Ground**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024**

	Year Ended 31.12.24 £	Period 20.7.22 to 31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising events	8,996	8,749
<b>Investment income</b>		
Interest	3,992	2,434
<b>Charitable activities</b>		
Hall hire Aberporth VH	7,834	-
Hall hire Canolfan Dyffryn	11,564	8,931
Recycle bins	29	25
Donations	3,273	478
Car park donations	40,131	37,081
Wayleave	77	27
Solar panels grant	-	10,000
Community fridge grant	2,107	5,067
Co-ordinator wages grant	24,999	5,000
CAVO	10,500	5,500
Re-build grant	101,713	741,612
Garden club grant	-	250
Hubhub grant	8,000	5,000
Hubbub pumpkin grant	-	425
Stage grant	6,000	-
Cynnal y cardi grant	3,216	-
	219,443	819,396
<b>Other income</b>		
Charity asset transfer	-	1,351,659
	232,431	2,182,238
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	20,423	10,165
Pensions	1,508	745
Rates and water	733	199
Insurance	4,704	3,045
Light and heat	14,981	6,873
Telephone	1,327	675
Postage and stationery	649	958
Advertising	575	-
Sundries	1,358	3,330
Carried forward	46,258	25,990

This page does not form part of the statutory financial statements



**Aberporth Village Hall and Recreation  
Ground**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024**

	Year Ended 31.12.24 £	Period 20.7.22 to 31.12.23 £
<b>Charitable activities</b>		
Brought forward	46,258	25,990
Maintenance	12,471	6,541
Fundraising expenses	1,768	1,334
Fireworks	2,116	2,085
Community fridge	1,572	821
CAVO expenses	1,050	412
Garden club expenses	60	160
Pumpkin grant wages	-	180
Hans grant expenses	1,124	-
Solar panels expenses	1,550	-
Improvements to property	29,901	-
Fixtures and fittings	2,562	1,307
Computer equipment	2,113	837
Bank loan interest	9,306	221
	111,851	39,888
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	321	254
<b>Governance costs</b>		
Legal fees	3,175	5,004
Accountancy	665	445
	3,840	5,449
Total resources expended	116,012	45,591
<b>Net income</b>	116,419	2,136,647

This page does not form part of the statutory financial statements

**ABERPORTH VILLAGE HALL AND RECREATION GROUND**

England & Wales - Charity number 1199729

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# Accounts

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**REGISTERED CHARITY NUMBER: 1199729**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Period 20 July 2022 to 31 December 2023  
for  
Aberporth Village Hall and Recreation  
Ground**

Ashmole & Co  
Manchester House  
Grosvenor Hill  
Cardigan  
Ceredigion  
SA43 1HY



**Aberporth Village Hall and Recreation  
Ground**

**Contents of the Financial Statements  
for the Period 20 July 2022 to 31 December 2023**

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**Aberporth Village Hall and Recreation  
Ground**

**Report of the Trustees  
for the Period 20 July 2022 to 31 December 2023**

The trustees present their report with the financial statements of the charity for the period 20 July 2022 to 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the charity, as stated in the governing document, are to provide and maintain a village hall and associated recreational grounds for the use and benefit of the inhabitants of the parish of Aberporth and the surrounding neighbourhoods, without distinction of sex, sexual orientation, age, disability, nationality, race, political, religious or other opinions, including use for: (A) recreation and leisure-time occupation with the objects of improving the conditions of life for the inhabitants; and (B) meetings, lectures and classes for individuals or groups.

**Significant activities**

AVH&RG Trustees welcome all members of the community to use the premises regardless of personal background, faith, gender or personal circumstances. Whilst the public benefit is available for everyone as there are few restrictions, but there is a charge made to hire the facilities to cover costs, maintenance, projects & improvements. The Village Hall is mostly used by our local community & its non-profit organisations, offering classes/meetings for all age groups. An increased charge is made for all commercial use but priority is given to community use over a commercial hiring.

Activities by hirers were supported & included: various keep fit classes, Pilates, Arts4Wellbeing, HomeStart, MacMillan Coffee Mornings, Makers Market, Tai Chi, Badminton, Table Tennis & West Wales Fitness Coaching. Rainbows, Brownies & Girl Guides. Also organised were a Plant Sale, Carnival & an old local Welsh tradition of Dydd Iau Mawr (activities for all age groups with music & barbeque). Halloween 'Eat your Pumpkin', Organised Firework display & bonfire, & Christmas Craft Fayre, an over 70's Christmas Tea & our annual Christmas Carol Service. Some organisations have deferred until our new Village Hall is rebuilt & we hope to see them return once it is reopened. To assist the Trustees with all the organisation, planning & raising the charity's profile for the above fundraising events & help to recruit/support our many volunteers, manage with the volunteers our Community Fridge & maintain online bookings, the charity remains an employer of a part-time charity co-ordinator.

Our main project continued throughout 2023 & remains 'Calon y Gymuned' The 'Heart of the Community'. The rebuilding of our new Village Hall seriously commenced & began to make an impression from the beginning of 2023. Regular meetings were arranged throughout that time in conjunction with the contractor's progress meetings as deadlines needed to be met & phasing of the newbuild arranged. Sub-committee consisted of certain trustees & others with knowledge of building, design, finance & sourcing of materials. Discussions were held on variations of design, cost effectiveness or changes required. The sub-committee having the authority to make decisions as they were presented to them, such as on design changes & cost implications giving their collective expertise on behalf of the whole committee & reporting to the whole committee at our monthly meetings.

Payments for the rebuild commenced from the grants obtained & organisation of a payment schedule to cover the new build, labour & materials with the local building firm was set up.

By September it was acknowledged & realised that we would need the loan already negotiated with WCVA (Wales Council for Voluntary Action) to enable the rebuild to be finished. This was considered acceptable & repayable. There were delays experienced to the rebuild & time extensions were agreed, to allow for completion. These were mostly due to bad weather, staff shortages & undelivered materials. All issues were resolved & rectified & progress resumed.

During the rebuild, consideration was given at all times to Health & Safety issues, following building regulations & inspections were performed during stages of the new build. The building was completed during April 2024 in time for Easter & plans were made to hold 'soft' & 'official' openings for all the community to come & visit their new Village Hall.

**Grantmaking**

The Charity does not have a policy on grant making.

## **Aberporth Village Hall and Recreation Ground**

### **Report of the Trustees for the Period 20 July 2022 to 31 December 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Volunteers**

We are grateful to all our volunteers, over 30 of them, who have registered an interest in volunteering. They have organised & helped with our activities held for the community, giving of their valuable time, support, energy & continued enthusiasm. Without their combined efforts we would not have been able to continue with running our Community Fridge, Gardening area, Digi Club, & our quality second hand clothes rail 'Dillad Dwywaith'. Their support with the external organised events as in the Plant Sale, annual Carnival & Dydd Iau Mawr, Makers Market, Firework & Bonfire night, Christmas over 70's Tea, Carol Service, Christmas Fayre, would not have been as successful.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

After becoming a Charitable Incorporated Organisation in July 2022 with a new charity number but retaining our charity title of AVH&RG we then commissioned a Charity Law firm to draw up documents in preparation to Transfer all AVH&RG assets of the old unincorporated charity to the new incorporated charity. This was eventually registered with the Land Registry Office by March 2023. There is still one unregistered piece of AVH&RG land to be registered but it is now with the Land Registry Office & should be completed within the next couple of months. The National Lottery legal charge has now also been legally set up & registered with the Land Registry Office, this will also need to be accomplished with WCVA once the loan is accepted. When all the legal aspects have been finalised the unincorporated charity number will need to be dissolved, we will then just be the CIO with its registered charity number.

We continue to encourage activities to help reduce isolation & provide many opportunities for volunteering & promoting friendships amongst all ages. We also hold a number of external community fundraising events held on the premises or on our recreation grounds.

This year one of our Trustees was awarded the 'County Trustee of the Year Award' from CAVO (Ceredigion Association for Voluntary Organisation) for all she does as a Trustee for our charity, especially helping with our garden, translating our posters into Welsh, & organising Welsh conversation sessions for people learning the Welsh language. We also supported our local school to obtain their silver medal award with the Language Charter, where local children visited us weekly to help with the coffee mornings, community fridge & clothing donations & creating posters in both languages, encouraging the use of the Welsh language with many of our retired members, accompanied by their teachers & support staff. We gained the 'Green Flag' award for the second year running. Where it was recognised for our parks & green spaces, offered a welcome place, being well managed, maintained & environmentally managed with community involvement. We also won the Volunteer Team award also from CAVO (Ceredigion Association for Voluntary Organisation) and Project of the Year from Cynnal y Cardi (A Community Development & Support Fund supporting local communities & businesses in Ceredigion, Mid Wales) for 'Inspiring & Empowering Communities'.

The village hall continues to be the centre of our community for all ages on a regular basis, where we feel we provide support, facilities & a focal point for our beneficiaries.

#### **FINANCIAL REVIEW**

##### **Financial position**

Please see accompanying financial statements.

##### **Principal funding sources**

The Trustees acknowledge that our current reserve is based on current expenditure levels, the amount held shall be no more than £50k & is set at 12months running costs. The reason for the higher amount reserve is that hiring of an area within the buildings & car park facilities generate approximately 100% of our annual income & if both areas were unable to meet the monthly income our annual income would reduce significantly. Holding a reserve of 12 months running costs would give the committee the time it would need to find suitable replacement hirers or alternative uses for the vacated parts of the facilities. This figure shall be set every year in accordance with the previous year's accounts.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is registered as as Charitable Incorporated Organisation (CIO) - foundation and is controlled by its governing document.

**Aberporth Village Hall and Recreation  
Ground**

**Report of the Trustees  
for the Period 20 July 2022 to 31 December 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

The Trustees are responsible for all aspects of management of the Village Halls & Recreation Grounds & in planning our activities for the year we have kept in mind the Charity Commissions guidance on public benefit at our Trustee meetings.

Trustees are elected at the Annual General Meeting to serve for a period of 3 years & can be re-elected at end of term. They can serve until they retire or resign. Management Committee comprising of Chair, Vice Chair, Secretary & Treasurer elected annually out of the Trustees. All are local residents & have long-term experience of being a charity trustee. Existing trustees are responsible for the recruitment of new trustees. We aim to select those who are willing to help with managing the charity, bring a required area of expertise & knowledge, maintain the facilities & volunteer at our events.

New trustees when appointed are introduced to the charity & given all information recommended by the Charity Commission so they can fulfil their role. Copies of our governing document, annual report & financial statement are also given with a list of all policies adopted.

**Related parties**

We maintain a close relationship with our local community parish council & we have a local council representative attending our meetings. We share maintenance of all our green open spaces (which belong to the charity) within our village community for the use & benefit of the general public.

**Risk management**

- a. Achieving our charity aims & objectives according to our governing document & in meeting the expectations of our beneficiaries.
- b. Safeguarding the charity & its assets including staff & volunteers.
- c. Sustaining our finances & income.
- d. Minimising any potential negative impact on the charity.

The Trustees review all the charity's potential risks on a regular basis, continuing with the risk assessments. We have adequate insurances in place & believe that all steps are taken to ensure any potential risks are kept to a minimum guided by policy & procedures.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1199729

**Principal address**

Canolfan Dyffryn (AVH&RG)  
Dyffryn Terrace  
Coronation Park  
Aberporth  
Ceredigion  
SA43 2EU

**Trustees**

M A Harwood Chair (appointed 20.7.22)  
R J Cooper (appointed 20.7.22)  
E J Brown (appointed 20.7.22)  
J G Holmes Vice Chair (appointed 20.7.22)  
A McCreary (appointed 20.7.22)  
S J Lewis (appointed 20.7.22)  
D M Day (appointed 20.7.22)  
T G L Davies (appointed 20.7.22)  
Z M Storer Treasurer (appointed 20.7.22)  
B V Green (appointed 20.7.22)  
A M Oakley Secretary (appointed 20.7.22)

**Aberporth Village Hall and Recreation  
Ground**

**Report of the Trustees  
for the Period 20 July 2022 to 31 December 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Ashmole & Co  
Manchester House  
Grosvenor Hill  
Cardigan  
Ceredigion  
SA43 1HY

**Solicitors**

George Davies & Evans  
Castle Chambers  
Green Street  
Cardigan  
SA43 1HX

Geldard's Law Firm (Charity Law)  
4 Capitol Quarter  
Tyndall St  
Cardiff CF10 4BZ

Approved by order of the board of trustees on 5 September 2024 and signed on its behalf by:



M A Harwood - Trustee

**Independent Examiner's Report to the Trustees of  
Aberporth Village Hall and Recreation  
Ground**

**Independent examiner's report to the trustees of Aberporth Village Hall and Recreation Ground**

I report to the charity trustees on my examination of the accounts of Aberporth Village Hall and Recreation Ground (the Trust) for the period 20 July 2022 to 31 December 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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



Karl Robert Wilcox F.C.C.A.

Ashmole & Co  
Manchester House  
Grosvenor Hill  
Cardigan  
Ceredigion  
SA43 1HY

Date: 8<sup>th</sup> October 2024

**Aberporth Village Hall and Recreation  
Ground**

**Statement of Financial Activities  
for the Period 20 July 2022 to 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
<b>Charitable activities</b>	4			
Aberporth Village Hall		530	762,854	763,384
Canolfan Dyffryn		8,931	10,000	18,931
Car Park Donations		37,081	-	37,081
Other trading activities	2	8,749	-	8,749
Investment income	3	2,434	-	2,434
Assets transferred from old charity		<u>1,001,558</u>	<u>350,101</u>	<u>1,351,659</u>
<b>Total</b>		<u>1,059,283</u>	<u>1,122,955</u>	<u>2,182,238</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>	5			
Aberporth Village Hall		19,306	12,483	31,789
Canolfan Dyffryn		<u>13,802</u>	-	<u>13,802</u>
<b>Total</b>		<u>33,108</u>	<u>12,483</u>	<u>45,591</u>
<b>NET INCOME</b>		<u>1,026,175</u>	<u>1,110,472</u>	<u>2,136,647</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,026,175</u>	<u>1,110,472</u>	<u>2,136,647</u>

The notes form part of these financial statements

**Aberporth Village Hall and Recreation  
Ground**

**Balance Sheet  
31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
<b>FIXED ASSETS</b>				
Tangible assets	9	821,761	1,049,392	1,871,153
<b>CURRENT ASSETS</b>				
Debtors	10	100	30,017	30,117
Cash at bank and in hand		<u>213,709</u>	<u>31,063</u>	<u>244,772</u>
		213,809	61,080	274,889
<b>CREDITORS</b>				
Amounts falling due within one year	11	(3,677)	-	(3,677)
		<u>210,132</u>	<u>61,080</u>	<u>271,212</u>
<b>NET CURRENT ASSETS</b>				
		1,031,893	1,110,472	2,142,365
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				
		1,031,893	1,110,472	2,142,365
<b>CREDITORS</b>				
Amounts falling due after more than one year	12	(5,718)	-	(5,718)
		<u>1,026,175</u>	<u>1,110,472</u>	<u>2,136,647</u>
<b>NET ASSETS</b>				
		<u>1,026,175</u>	<u>1,110,472</u>	<u>2,136,647</u>
<b>FUNDS</b>	14			
Unrestricted funds				1,026,175
Restricted funds				<u>1,110,472</u>
<b>TOTAL FUNDS</b>				<u>2,136,647</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 September 2024 and were signed on its behalf by:



M A Harwood - Trustee



Z M Storer - Trustee

The notes form part of these financial statements

**Aberporth Village Hall and Recreation  
Ground**

**Cash Flow Statement  
for the Period 20 July 2022 to 31 December 2023**

	Notes	£
<b>Cash flows from operating activities</b>		
Cash generated from operations	1	755,182
Interest paid		<u>(221)</u>
Net cash provided by operating activities		<u>754,961</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets		(716,409)
Balance transferred from old charity		203,786
Interest received		<u>2,434</u>
Net cash (used in)/provided by investing activities		<u>(510,189)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		
		244,772
<b>Cash and cash equivalents at the beginning of the reporting period</b>		
		<u>-</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		
		<u>244,772</u>

The notes form part of these financial statements

**Aberporth Village Hall and Recreation  
Ground**

**Notes to the Cash Flow Statement  
for the Period 20 July 2022 to 31 December 2023**

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

	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	784,988
<b>Adjustments for:</b>	
Depreciation charges	2,144
Interest received	(2,434)
Interest paid	221
Increase in debtors	(30,117)
Increase in creditors	<u>380</u>
<b>Net cash provided by operations</b>	<u><u>755,182</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 20.7.22 £	Cash flow £	At 31.12.23 £
<b>Net cash</b>			
Cash at bank and in hand	<u>-</u>	<u>244,772</u>	<u>244,772</u>
	<u>-</u>	<u>244,772</u>	<u>244,772</u>
<b>Debt</b>			
Debts falling due within 1 year	-	(3,297)	(3,297)
Debts falling due after 1 year	<u>-</u>	<u>(5,718)</u>	<u>(5,718)</u>
	<u>-</u>	<u>(9,015)</u>	<u>(9,015)</u>
<b>Total</b>	<u><u>-</u></u>	<u><u>235,757</u></u>	<u><u>235,757</u></u>

The notes form part of these financial statements



**Aberporth Village Hall and Recreation  
Ground**

**Notes to the Financial Statements  
for the Period 20 July 2022 to 31 December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**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.

Freehold property	- not provided
Improvements to property	- not provided
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 25% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Aberporth Village Hall and Recreation  
Ground**

**Notes to the Financial Statements - continued  
for the Period 20 July 2022 to 31 December 2023**

<b>2. OTHER TRADING ACTIVITIES</b>			
Fundraising events			£ <u>8,749</u>
<b>3. INVESTMENT INCOME</b>			
Interest			£ <u>2,434</u>
<b>4. INCOME FROM CHARITABLE ACTIVITIES</b>			
	Activity		£
Recycle bins	Aberporth Village Hall		25
Donations	Aberporth Village Hall		478
Wayleave	Aberporth Village Hall		27
Community fridge grant	Aberporth Village Hall		5,067
Co-ordinator wages grant	Aberporth Village Hall		5,000
CAVO	Aberporth Village Hall		5,500
Re-build grant	Aberporth Village Hall		741,612
Garden club grant	Aberporth Village Hall		250
Hubhub grant	Aberporth Village Hall		5,000
Hubbub pumpkin grant	Aberporth Village Hall		425
Hall hire Canolfan Dyffryn	Canolfan Dyffryn		8,931
Solar panels grant	Canolfan Dyffryn		10,000
Car park donations	Car Park Donations		<u>37,081</u>
			<u>819,396</u>
<b>5. CHARITABLE ACTIVITIES COSTS</b>			
		Direct Costs £	Support costs (see note 6) £
Aberporth Village Hall		26,086	5,703
Canolfan Dyffryn		<u>13,802</u>	<u>-</u>
		<u>39,888</u>	<u>5,703</u>
			<u>Totals £ 31,789 13,802 45,591</u>

**Aberporth Village Hall and Recreation  
Ground**

**Notes to the Financial Statements - continued  
for the Period 20 July 2022 to 31 December 2023**

**6. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Aberporth Village Hall	<u>254</u>	<u>5,449</u>	<u>5,703</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 December 2023.

**8. STAFF COSTS**

Wages and salaries	£ 10,165
Other pension costs	<u>745</u>
	<u>10,910</u>

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

Administration and Co-ordinator	1
	<u>1</u>

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

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
Additions	<u>700,000</u>	<u>1,153,249</u>	<u>15,688</u>	<u>4,360</u>	<u>1,873,297</u>
<b>DEPRECIATION</b>					
Charge for year	<u>-</u>	<u>-</u>	<u>1,307</u>	<u>837</u>	<u>2,144</u>
<b>NET BOOK VALUE</b>					
At 31 December 2023	<u>700,000</u>	<u>1,153,249</u>	<u>14,381</u>	<u>3,523</u>	<u>1,871,153</u>

**Aberporth Village Hall and Recreation  
Ground**

**Notes to the Financial Statements - continued  
for the Period 20 July 2022 to 31 December 2023**

<b>10.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		£
	Trade debtors		100
	VAT		<u>30,017</u>
			<u>30,117</u>
<b>11.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		£
	Bank loans and overdrafts (see note 13)		3,297
	Other creditors		<u>380</u>
			<u>3,677</u>
<b>12.</b>	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		£
	Bank loans (see note 13)		<u>5,718</u>
<b>13.</b>	<b>LOANS</b>		
	An analysis of the maturity of loans is given below:		
			£
	Amounts falling due within one year on demand:		
	Bank loans		<u>3,297</u>
	Amounts falling between one and two years:		
	Bank loans - 1-2 years		<u>3,297</u>
	Amounts falling due between two and five years:		
	Bank loans - 2-5 years		<u>2,421</u>
<b>14.</b>	<b>MOVEMENT IN FUNDS</b>		
		Net movement in funds £	At 31.12.23 £
	<b>Unrestricted funds</b>		
	General fund	1,026,175	1,026,175
	<b>Restricted funds</b>		
	Restricted fund	<u>1,110,472</u>	<u>1,110,472</u>
	<b>TOTAL FUNDS</b>	<u>2,136,647</u>	<u>2,136,647</u>

**Aberporth Village Hall and Recreation  
Ground**

**Notes to the Financial Statements - continued  
for the Period 20 July 2022 to 31 December 2023**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,059,283	(33,108)	1,026,175
<b>Restricted funds</b>			
Restricted fund	1,122,955	(12,483)	1,110,472
<b>TOTAL FUNDS</b>	<u>2,182,238</u>	<u>(45,591)</u>	<u>2,136,647</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 December 2023.

**Aberporth Village Hall and Recreation  
Ground**

**Detailed Statement of Financial Activities  
for the Period 20 July 2022 to 31 December 2023**

	£
<b>INCOME AND ENDOWMENTS</b>	
<b>Other trading activities</b>	
Fundraising events	8,749
<b>Investment income</b>	
Interest	2,434
<b>Charitable activities</b>	
Hall hire Canolfan Dyffryn	8,931
Recycle bins	25
Donations	478
Car park donations	37,081
Wayleave	27
Solar panels grant	10,000
Community fridge grant	5,067
Co-ordinator wages grant	5,000
CAVO	5,500
Re-build grant	741,612
Garden club grant	250
Hubhub grant	5,000
Hubhub pumpkin grant	425
	819,396
<b>Other income</b>	
Charity asset transfer	1,351,659
<b>Total incoming resources</b>	<b>2,182,238</b>
<b>EXPENDITURE</b>	
<b>Charitable activities</b>	
Wages	10,165
Pensions	745
Rates and water	199
Insurance	3,045
Light and heat	6,873
Telephone	675
Postage and stationery	958
Sundries	3,330
Maintenance	6,541
Fundraising expenses	1,334
Fireworks	2,085
Community fridge	821
CAVO expenses	412
Garden club expenses	160
Pumpkin grant wages	180
Fixtures and fittings	1,307
Carried forward	38,830

This page does not form part of the statutory financial statements

**Aberporth Village Hall and Recreation  
Ground**

**Detailed Statement of Financial Activities  
for the Period 20 July 2022 to 31 December 2023**

	£
<b>Charitable activities</b>	
Brought forward	38,830
Computer equipment	837
Bank loan interest	<u>221</u>
	39,888
<b>Support costs</b>	
<b>Finance</b>	
Bank charges	254
<b>Governance costs</b>	
Legal fees	5,004
Accountancy	<u>445</u>
	<u>5,449</u>
Total resources expended	<u>45,591</u>
<b>Net income</b>	<u><u>2,136,647</u></u>