

**ST ELVAN'S COMMUNITY HERITAGE TRUST
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 18 JUNE 2024 TO 31 AUGUST 2025**

St Elvan's Community Heritage Trust Contents

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St Elvan's Community Heritage Trust

Trustees' Report For the Period 18 June 2024 to 31 August 2025

The trustees present their report and the financial statements for the period ended 31 August 2025.

Objectives and Activities

Aims and Objectives

St Elvan's Community Heritage Trust's charitable objectives for the public benefit as set out in the governing document are:

- 1) For the public benefit, preserve and maintain the buildings of St Elvan's church
- 2) To promote its additional use to advance heritage, arts, and culture for the wider community

Public Benefit

St Elvan's church is a multifunctional space supporting cultural, social and community life. It is now an important anchor of the local community, what makes it unique is that it offers a space for worship, artistic performance, social support, cultural expression and more. The venue is now regarded as a place that brings artistic and music talent to Aberdare.

St Elvan's is now open to the entire community 6 days a week, with events and evening classes. Activities are diverse and aimed at all ages and interests advancing heritage, arts and culture.

During the accounting period St Elvan's Community Heritage Trust continued to build on the success of the original capital project supporting many weekly group sessions and several monthly group sessions with over 900 attending monthly. Since the beginning of 2024 there have been 363 main events and an audience of 7365 people from all over South Wales.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

Achievement and Activities

St Elvan's Church has been transformed through National Heritage Lottery Fund and Pen y Cymoedd Wind Farm Trust capital grants into a beautiful, bright building with facilities for the community. The newly reordered church offers a welcoming atmosphere, with the creation of a new Community Hub space, Coffee shop, Heritage Interpretation aisle, meeting spaces, and exhibition space which has increased access and enriched community participation. The Trust now preserves and protects the 1852 Grade II* listed church, ensuring it is cared for, conserved and used for the benefit of the people of Aberdare and the surrounding area.

The 'Capital Project' at the time was seen as unique and a first of its kind for a church, acting as a pilot for what other churches that are at risk can do. It has adapted to the changing needs of the community and preserved the building for the people of Aberdare.

A central objective of the St Elvan's Community Heritage Trust is to advance heritage arts and culture so that more people and a wider range of people are engaged which has been achieved.

St Elvan's Community Heritage Trust has a busy programme of events throughout the year, and this has been one of the major successes, numbers have grown, year on year, both in terms of events and the size of audience.

The heritage programme is overseen by a Heritage and Engagement Officer and saw 6,620 attending Heritage based events in 2025. The Trust is operationally managed by a Business Development & Marketing Manager and supported by over 30 volunteers. The funds from the coffee shop, activities and events directly support our charitable objectives of preservation of the building and advancing arts, culture and heritage.

Performances take place regularly, with groups and visitors drawn from across South Wales, in the main space and include orchestral, brass band, choral concerts, quarterly radio plays and theatre productions. Our monthly WAM (Words Arts & Music) nights and open mic sessions are very popular. All of our workshops, events and activities are open to all to attend. The Trust is also an active participant in a wide range of local and regional community events

St Elvan's has established itself as a centre for choirs and orchestras. As well as performances by leading local amateur groups, such as Pendyrus Male Choir and Lewis Merthyr Band, the venue welcomed choirs and bands from overseas such as the Tacoma Concert Band from Seattle, the Artane Concert Band from Dublin and the Yale Concert Band. During the year there were a number of successful partnerships with Hangzhou Yinhu, Zhejiang Province, China, The British Museum and the National Museum of Wales bringing international recognised visitors and exhibits for the first time to the town.

Exhibitions

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St Elvan's Community Heritage Trust
Trustees' Report (continued)
For the Period 18 June 2024 to 31 August 2025

Main Achievements - continued

Our Mezzanine floor offers a space for exhibitions themed around heritage and run monthly providing a platform for local artists to access the wider community. Exhibitions held during the past financial year were as follows;

- August 2023 Prismatic Art: Deanne Mangold retrospective
- October 2023 William Haggart, Aberdare
- November 2023 Lest We Forget: Dan Peterson & Sgt Chris Morgan
- January 2024 Landscapes: Gigi Jones
- February 2024 Llwyau Garu, Welsh Love Spoons: Mike O'Sullivan
- March 2024 Women's History Month
- April 2024 The Human One: Jeremy Thomas
- May 2024 Abstract Landscapes: Alan Salisbury
- June 2024 D-Day 80 / The Seven Sacraments
- July 2024 Caradogfest / Voices from Underground
- August 2024 In These Stones: Rose Scribblah, Philip Chatfield, Deanne Mangold
- September 2024 Proud Valley: Life and Legacy of Paul Robeson
- November 2024 Warriors of the Night: Linda Agostini, Toyranosaurus Wrecks: Barry Lewis
- February 2025 Here Be Dragons: British Museum, Hangzhou Yinhu Zhejiang Province
- April 2025 Psalms: Jeremy Thomas
- May 2025 VE Day 80
- June 2025 The Planets, Our Planet: Linda Agostini, Barry Lewis, Linda Calnan, Saskia Wagner
- August 2025 Gustavus Payne: A Search for Truth

Schools and Children's activities

The Trust continues to work closely with all schools in the Cynon Valley with more than 2,000 children attending events during December 2024 and providing craft and play activities during the school holidays.

The Trust has developed an annual programme of seasonal activities to support schools with the Easter Passion Play, Caradogfest schools' participation singing, Remembrance Day events including Q&As with veterans, and Christmas the Story. In addition, the Heritage Engagement Officer worked with schools for specific projects such as the planetarium provided by Dark Skies Wales in January 2025. A document with information for specific tailored school visits making use of the mezzanine, with a range of activities such as stained-glass window tours, and mining industry activities has been developed.

The project worked with around twenty schools in the area including all four secondary schools, plus primary schools, faith schools and SEN (Special Educational Needs) schools.

There have been 49 school activities between September 2023 and July 2025. Some of these are one-off activities such as Aberdare Park Primary School Christmas Service, some are in-depth project such as 'Here Be Dragons', described below, and some are a series of activities such as ten, one-hour workshops for Town Church Primary School for their Cynefin window.

Volunteers

The volunteers are at the heart of the St Elvan's Community Heritage Trust and have successfully recruited and retained 39 volunteers including five Trustees. There are around four to six volunteers at St Elvan's daily from 9.30am to 4.40pm, six days per week, mostly in the coffee shop plus evening events.

Some volunteers have given their time to making the garden area more attractive for use as a seating area. During 2025, the Trust joined the Tempo Time Credits organisation so volunteers could earn credits and exchange them for a range of service and activities provided by partner organisations. The Trust also prides itself in providing opportunities and placements for those with learning disabilities. With support from the Jobs Growth Wales plus programme the Trust has given placement opportunities to two young people not in employment.

Worship

Worship remains at the heart of the church and is a key focus for the Trust supporting all festivals including the highly successful Christmas the Story and the Peoples Passion Play and regular services throughout the week. Exhibitions and events are designed to complement church festivals.

Local Economy

There is also an added value to the local economy creating employment of staff, using local suppliers for the coffee shop, local contractors for the ongoing maintenance and repairs and boosting tourism regularly drawing people into the town from across South Wales. The Trust now provides over 200 volunteer hours per month and offers placement to young people not in employment.

Plans for Future Periods

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St Elvan's Community Heritage Trust
Trustees' Report (continued)
For the Period 18 June 2024 to 31 August 2025

Main Achievements - continued

With the support of Pen Y Cymoedd Wind Farm Trust, the Trust is looking to transition to a more sustainable organisation. The main challenge currently is how to cover the significant ongoing costs of running a large, busy building while maintaining the Trust's charitable objectives. The Trustees are working on a strategy which will address this for the long-term, but funding support from a range of sources is very likely to continue to be needed.

The refurbishment of the iconic Tower and parts of the church that were excluded from the main project, due to costs, desperately needs repair at a considerable cost. Maintaining the building is also a challenge requiring regular investment.

The primary focus in 2025-26 will be to engage a catering manager to look after the coffee shop, increase funds and support events giving an improved experience for visitors .

Financial Review

Financial Position

The incoming resources for the year were £352,177 and outgoing resources were £235,653. If depreciation is excluded the outgoing resources become £231,484. The figures excluding depreciation give an overall surplus of £120,693.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at levels which equate to an excess of its projected needs for the forthcoming months, thereby providing sufficient funds to cover our fixed costs. The level of free reserves is reviewed regularly.

Previously, the majority of the Trust's unrestricted funds comes through the coffee shop, venue hire fees, and commission from art, merchandise and shop sales.

Structure, Governance and Management

Governing Document

St Elvan's Community Heritage Trust was incorporated on 18 June 2024 as a Charitable Incorporated Organisation. As a CIO, it is governed by its constitution, which is in a form specified by the Charity Commission for a Foundation CIO whose sole member is the Cynon Uchaf Ministry Area.

Trustee Selection Methods

The Executive Board currently has five Trustees although it is desirable to increase this to eight . Efforts are made to achieve a balance of skills and maintain a better gender balance. Eligibility for membership of the charity, and membership of the Board of Trustees, is governed by the Constitution. One third or two trustees are appointed by the sole member (Cynon Uchaf Ministry Area). All Trustees give their time voluntarily and receive no benefits from the Trust.

Additional Note

The organisation of the charity is the responsibility of the Executive Board of Trustees. The Executive Board oversees the management of the charity and may exercise all such powers of the charity. The employees of the Trust (Business Development and Marketing Manager) and the Heritage and Engagement officer make decisions on the daily running of the Trust.

Reference and Administrative Details

Trustees

Mr Roderick Jenkins (appointed 18/06/2024)
Mr James Bradley (appointed 18/06/2024)
Rev Hywel Snook (appointed 11/08/2025)
Mr Leslie Silezin (appointed 01/03/2025) (resigned 15/09/2025)
Rev Peter Godsall (appointed 17/02/2025)
Mr Ian Jenkins (appointed 18/06/2024)

**St Elvan's Community Heritage Trust
Trustees' Report (continued)
For the Period 18 June 2024 to 31 August 2025**

Charity Number

1208721

Principal Address

St Elvan Church
Church Street
Aberdare
CF44 7AB

Independent Examiner

Liam Davies FCCA
Brown Davies Accountants Limited
ACCA
Lakeside House
Lakeside Court, Llantarnam Park Way
Cwmbran
NP44 3GA

**St Elvan's Community Heritage Trust
Trustees' Report (continued)
For the Period 18 June 2024 to 31 August 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Roderick Jenkins

Trustee

17/04/2026

St Elvan's Community Heritage Trust
Independent Examiner's Report to the Trustees of St Elvan's Community Heritage Trust
For the Period 18 June 2024 to 31 August 2025

I report to the trustees on my examination of the accounts of St Elvan's Community Heritage Trust (the Trust) for the period ended 31 August 2025.

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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 contents 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.

Liam Davies FCCA
17/04/2026
Lakeside House
Lakeside Court, Llantarnam Park Way
Cwmbran
NP44 3GA

St Elvan's Community Heritage Trust
Statement of Financial Activities
For the Period 18 June 2024 to 31 August 2025

				31 August 2025
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	120,497	-	120,497
Charitable activities:				
General Charitable Purposes		75,942	149,662	225,604
Other trading activities	4	6,076	-	6,076
		<u>202,515</u>	<u>149,662</u>	<u>352,177</u>
EXPENDITURE ON:				
Charitable activities:	7			
General Charitable Purposes		(147,599)	(88,054)	(235,653)
		<u>54,915</u>	<u>61,609</u>	<u>116,524</u>
NET INCOME				
		<u>54,915</u>	<u>61,609</u>	<u>116,524</u>
NET MOVEMENT IN FUNDS				
		<u>54,915</u>	<u>61,609</u>	<u>116,524</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		-	-	-
TOTAL FUNDS CARRIED FORWARD	15	<u><u>54,915</u></u>	<u><u>61,609</u></u>	<u><u>116,524</u></u>

The notes on pages 9 to 13 form part of these financial statements.

St Elvan's Community Heritage Trust
Statement of Financial Position
As At 31 August 2025

				31 August 2025
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
FIXED ASSETS				
Tangible Assets	12	12,507	-	12,507
		12,507	-	12,507
CURRENT ASSETS				
Debtors	13	1,900	61,609	63,509
Cash at bank and in hand		55,769	-	55,769
		57,669	61,609	119,278
Creditors: Amounts Falling Due Within One Year	14	(15,261)	-	(15,261)
NET CURRENT ASSETS (LIABILITIES)		42,408	61,609	104,017
TOTAL ASSETS LESS CURRENT LIABILITIES		54,915	61,609	116,524
NET ASSETS		54,915	61,609	116,524
FUNDS OF THE CHARITY				
Restricted Funds				61,609
Unrestricted Funds				54,915
TOTAL FUNDS	15			116,524

On behalf of the board

Mr Roderick Jenkins

Trustee
17/04/2026

The notes on pages 9 to 13 form part of these financial statements.

St Elvan's Community Heritage Trust
Notes to the Financial Statements
For the Period 18 June 2024 to 31 August 2025

1. General Information

St Elvan's Community Heritage Trust is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1208721. The principal address is St Elvan Church, Church Street, Aberdare, CF44 7AB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Nature of income

Gross income represents the value, net of value added tax and discounts, of work carried out in respect of services provided to customers.

Categories of income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

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St Elvan's Community Heritage Trust
Notes to the Financial Statements (continued)
For the Period 18 June 2024 to 31 August 2025

2.2. Incoming Resources - continued

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

2.3. Resources Expended

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% reducing balance
Computer Equipment	25% reducing balance

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	31 August 2025
	Unrestricted funds
	£
Donations and gifts	120,497

4. Income from Other Trading Activities

	31 August 2025
	Unrestricted funds
	£
Income from other trading activities	6,076

5. Government Grants

Government grants recognised in the accounts were as follows:

	31 August 2025
	£
Rhondda Cynon Taff County Borough Council - Shared Prosperity Fund	20,865
Rhondda Cynon Taff County Borough Council - Cost of Living Support Grant	300
	<u>21,165</u>

St Elvan's Community Heritage Trust
Notes to the Financial Statements (continued)
For the Period 18 June 2024 to 31 August 2025

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	31 August 2025
	£
Depreciation of tangible fixed assets - owned	4,169

7. Analysis of Expenditure

			31 August 2025
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
General Charitable Purposes	36,345	199,308	235,653

8. Support Costs

	31 August 2025
	General Charitable Purposes
	£
Employee costs	55,744
Premises expenses	27,426
General administration	110,506
Depreciation	4,169
Interest payable	1,463
	199,308

9. Independent Examiner's Remuneration

	31 August 2025
	£
Independent examination of the financial statements	4,200

10. Staff Costs

Staff costs were as follows:

	31 August 2025
	£
Wages and salaries	53,828
Other pension costs	971
	54,799

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

St Elvan's Community Heritage Trust
Notes to the Financial Statements (continued)
For the Period 18 June 2024 to 31 August 2025

11. Average Number of Employees

Average number of employees during the period was: 2

12. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 18 June 2024	-	-	-
Additions	12,579	4,097	16,676
As at 31 August 2025	12,579	4,097	16,676
Depreciation			
As at 18 June 2024	-	-	-
Provided during the period	3,145	1,024	4,169
As at 31 August 2025	3,145	1,024	4,169
Net Book Value			
As at 31 August 2025	9,434	3,073	12,507
As at 18 June 2024	-	-	-

13. Debtors

	31 August 2025
	£
Due within one year	
Trade debtors	1,900
Other debtors	61,609
	63,509

14. Creditors: Amounts Falling Due Within One Year

	31 August 2025
	£
Trade creditors	1,552
Other creditors	3,781
Taxation and social security	475
Accruals and deferred income	9,453
	15,261

St Elvan's Community Heritage Trust
Notes to the Financial Statements (continued)
For the Period 18 June 2024 to 31 August 2025

15. Movement in Funds

	As at 18 June 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	202,515	(147,600)	54,915
Restricted funds				
General restricted fund	-	149,662	(88,053)	61,609
Total funds	-	352,177	(235,653)	116,524

16. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

No trustee expenses have been incurred.

17. Related Party Disclosures

During the financial year the charity paid £17,263 for coffee shop supplies to Bradleys Coffee Limited, a company in which James Bradley is a director and shareholder. The contract was awarded on an arm's-length basis and Mr Bradley has no direct involvement with either the ordering, approval or payment processes. At the year-end, £1,551 was owed to Bradleys Coffee Limited and is included in creditors.

St Elvan's Community Heritage Trust
Detailed Statement of Financial Activities
For the Period 18 June 2024 to 31 August 2025

	31 August 2025
	Total funds
	£
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	
Donations from individuals	2,800
Donations from organisations	117,697
	120,497
Charitable Activities:	
General Charitable Purposes	
Grants	128,497
Government Grants	21,165
Ancillary trading connected to primary purpose trading	75,942
	225,604
Other trading activities	
Income from other trading activities	6,076
	6,076
	352,177
EXPENDITURE ON:	
Charitable Activities:	
General Charitable Purposes	
Purchases	(36,345)
Wages and salaries	(53,828)
Employers pensions - defined benefits scheme	(971)
Travel expenses	(945)
Light and heat	(27,426)
Repairs, renewals and maintenance	(90,284)
Printing, postage and stationery	(1,733)
Advertising and marketing costs	(1,021)
Telecommunications and data costs	(1,769)
Independent examiner's fees	(4,200)
Accountancy fees	(8,454)
Professional fees	(2,432)
Bank charges	(512)
Sundry expenses	(101)
Depreciation of fixtures and fittings	(3,145)
Depreciation of computer equipment	(1,024)
Operating leases	(1,463)
	(235,653)
	(235,653)
NET INCOME	116,524