

Cor Meibion Pontarddulais Male Choir

Charity No. 244197

Trustees' Report and Unaudited Accounts

31 August 2025

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Statement of Cash flows	14
Notes to the Accounts	7 to 13
Detailed Statement of Financial Activities	15 to 16

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 244197

Principal Office

53 Woodville Street

Pontarddulais

Swansea

SA4 8SH

Trustees

The following trustees served during the year:

E.L. Anthony

M. Bowen

J. Jones

H.S. Rees

Key Management Personnel

Chair

Mark Bowen

Trustee

Emyr Lyn Anthony

Trustee

Peter Guy

Accountants

GCNG Consultancy Limited

GCNG House, Unit 12

Tawe Business Village

Swansea

SA7 9LA

Bankers

Lloyds Bank plc

OBJECTIVES AND ACTIVITIES

To foster and promote the education of the general public in the appreciation of music in all its aspects and to co-operate with local authorities, educational institutions and cultural societies relating to the practice, presentation and study of music, in order, inter alia, to promote better and more widespread performance of Male Choral work, both within the United Kingdom and Worldwide

ACHIEVEMENTS AND PERFORMANCE

Following the pandemic the activities of the choir have returned to normal during the year. Rehearsals twice a week and concerts have been resumed.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

E.L. Anthony

Trustee

18 June 2026

Independent Examiner's Report to the trustees of Cor Meibion Pontarddulais Male Choir

I report to the trustees on my examination of the financial statements of Cor Meibion Pontarddulais Male Choir for the year ended 31 August 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Thomas R Jones FCCA
GCNG Consultancy Limited
GCNG House, Unit 12
Tawe Business Village
Swansea

SA7 9LA
18 June 2026

Cor Meibion Pontarddulais Male Choir
Statement of Financial Activities
for the year ended 31 August 2025

		Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes			
Income and endowments from:				
Donations and legacies	3	30,834	30,834	31,985
Charitable activities	4	8,900	8,900	18,315
Other trading activities	5	745	745	573
Other	6	10,646	10,646	8,701
Total		51,125	51,125	59,574
Expenditure on:				
Raising funds	7	2,461	2,461	5,843
Charitable activities	8	19,506	19,506	26,484
Other	10	24,254	24,254	27,044
Total		46,221	46,221	59,371
Net gains on investments		-	-	-
Net income		4,904	4,904	203
Transfers between funds		-	-	-
Net income before other gains/(losses)		4,904	4,904	203
Other gains and losses				
Net movement in funds		4,904	4,904	203
Reconciliation of funds:				
Total funds brought forward		57,608	57,608	57,405
Total funds carried forward		62,512	62,512	57,608

Cor Meibion Pontarddulais Male Choir

Balance Sheet

at 31 August 2025

Charity No. 244197

		2025	2024
		£	£
Current assets			
Stocks	12	7,805	4,210
Cash at bank and in hand		54,707	53,398
		<u>62,512</u>	<u>57,608</u>
Net current assets		62,512	57,608
Total assets less current liabilities		<u>62,512</u>	<u>57,608</u>
Net assets excluding pension asset or liability		<u>62,512</u>	<u>57,608</u>
Total net assets		<u><u>62,512</u></u>	<u><u>57,608</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		62,512	57,608
		<u>62,512</u>	<u>57,608</u>
Reserves	13		
Total funds		<u><u>62,512</u></u>	<u><u>57,608</u></u>

Approved by the trustees on 18 June 2026

And signed on their behalf by:

E.L. Anthony

Trustee

18 June 2026

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	31,985	31,985
Charitable activities	18,315	18,315
Other trading activities	573	573
Other	8,701	8,701
Total	<u>59,574</u>	<u>59,574</u>
Expenditure on:		
Raising funds	5,843	5,843
Charitable activities	26,484	26,484
Other	27,044	27,044
Total	<u>59,371</u>	<u>59,371</u>
Net income	<u>203</u>	<u>203</u>
Net income before other gains/(losses)	203	203
Other gains and losses:		
Net movement in funds	<u>203</u>	<u>203</u>
Reconciliation of funds:		
Total funds brought forward	57,405	57,405
Total funds carried forward	<u><u>57,608</u></u>	<u><u>57,608</u></u>

3 Income from donations and legacies

	Unrestricted	Total 2025 £	Total 2024 £
Membership income	20,989	20,989	21,762
Patronage income	9,345	9,345	10,023
Donations	500	500	200
	<u>30,834</u>	<u>30,834</u>	<u>31,985</u>

4 Income from charitable activities

	Unrestricted	Total 2025 £	Total 2024 £
Concerts	8,900	8,900	18,315
	<u>8,900</u>	<u>8,900</u>	<u>18,315</u>

5 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
CD's & Recordings	745	745	573
	<u>745</u>	<u>745</u>	<u>573</u>

6 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Royalties	-	-	23
Interest	2,010	2,010	1,381
Members uniforms	1,202	1,202	294
HMRC Gift Aid	7,434	7,434	7,003
	<u>10,646</u>	<u>10,646</u>	<u>8,701</u>

7 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Costs of generating voluntary income</i>			
Membership income	1,613	1,613	1,379
Patronage income	-	-	129
Donations	848	848	4,335
	<u>2,461</u>	<u>2,461</u>	<u>5,843</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Concerts	18,906	18,906	24,652
Grants made	600	600	1,832
<i>Governance costs</i>			
	<u>19,506</u>	<u>19,506</u>	<u>26,484</u>

9 Analysis of grants

Activity or programme	Grants to Individuals	Total 2025	Total 2024
	£	£	£
Local causes	600	600	1,832
	<u>600</u>	<u>600</u>	<u>1,832</u>

Activity or programme	Grant funding of activities	Total 2025	Total 2024
	£	£	£
Local causes	600	600	1,832
	<u>600</u>	<u>600</u>	<u>1,832</u>

10 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	21,905	21,905	20,620
Premises costs	620	620	4,669
General administrative costs	1,729	1,729	1,755
	<u>24,254</u>	<u>24,254</u>	<u>27,044</u>

11 Staff costs

	2025	2024
	£	£
Salaries and wages	21,905	20,620
	<u>21,905</u>	<u>20,620</u>

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

12 Stocks

	2025	2024
	£	£
Finished goods	7,805	4,210
	<u>7,805</u>	<u>4,210</u>
Carrying value analysed by activities	2025	2024
	£	£
CD's & Recordings	7,805	4,210
	<u>7,805</u>	<u>4,210</u>

13 Movement in funds

	At 1 September 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	57,608	51,125	(46,221)	62,512
Total funds	<u>57,608</u>	<u>51,125</u>	<u>(46,221)</u>	<u>62,512</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	62,512	62,512
	<u>62,512</u>	<u>62,512</u>

15 Reconciliation of net debt

	At 1 September 2024 £	Cash flows £	At 31 August 2025 £
Cash and cash equivalents	53,398	1,309	54,707
	<u>53,398</u>	<u>1,309</u>	<u>54,707</u>
Net debt	<u>53,398</u>	<u>1,309</u>	<u>54,707</u>

Cor Meibion Pontarddulais Male Choir

Statement of Cash flows

for the year ended 31 August 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	4,904	203
Adjustments for:		
Dividends, interest and rents from investments	(10,646)	(8,701)
(Increase)/Decrease in stocks	(3,595)	95
Net cash used in operating activities	<u>(9,337)</u>	<u>(8,403)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	10,646	8,701
Net cash from investing activities	<u>10,646</u>	<u>8,701</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	1,309	298
Cash and cash equivalents at the beginning of the year	53,398	53,100
Cash and cash equivalents at the end of the year	<u>54,707</u>	<u>53,398</u>
Components of cash and cash equivalents		
Cash and bank balances	54,707	53,398
	<u>54,707</u>	<u>53,398</u>

Cor Meibion Pontarddulais Male Choir
Detailed Statement of Financial Activities
for the year ended 31 August 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Membership income	20,989	20,989	21,762
Patronage income	9,345	9,345	10,023
Donations	500	500	200
	<u>30,834</u>	<u>30,834</u>	<u>31,985</u>
Charitable activities			
Concerts	8,900	8,900	18,315
	<u>8,900</u>	<u>8,900</u>	<u>18,315</u>
Other trading activities			
CD's & Recordings	745	745	573
	<u>745</u>	<u>745</u>	<u>573</u>
Other			
Royalties	-	-	23
Interest	2,010	2,010	1,381
Members uniforms	1,202	1,202	294
HMRC Gift Aid	7,434	7,434	7,003
	<u>10,646</u>	<u>10,646</u>	<u>8,701</u>
Total income and endowments	51,125	51,125	59,574
Expenditure on:			
Costs of generating donations and legacies			
Membership income	1,613	1,613	1,379
Patronage income	-	-	129
Donations	848	848	4,335
	<u>2,461</u>	<u>2,461</u>	<u>5,843</u>
Total of expenditure on raising funds	2,461	2,461	5,843
Charitable activities			
Concerts	18,906	18,906	24,652
Grants made	600	600	1,832
	<u>19,506</u>	<u>19,506</u>	<u>26,484</u>
Total of expenditure on charitable activities	19,506	19,506	26,484
Employee costs			
Salaries/wages	21,905	21,905	20,620
	<u>21,905</u>	<u>21,905</u>	<u>20,620</u>
Premises costs			

Cor Meibion Pontarddulais Male Choir
Detailed Statement of Financial Activities

Rent	620	620	4,669
	<u>620</u>	<u>620</u>	<u>4,669</u>
General administrative costs, including depreciation and amortisation			
General insurances	528	528	490
Information and publications	47	47	35
Software, IT support and related costs	232	232	252
Stationery and printing	649	649	762
Sundry expenses	273	273	216
	<u>1,729</u>	<u>1,729</u>	<u>1,755</u>
Total of expenditure of other costs	<u>24,254</u>	<u>24,254</u>	<u>27,044</u>
Total expenditure	46,221	46,221	59,371
Net gains on investments	-	-	-
	<u>4,904</u>	<u>4,904</u>	<u>203</u>
Net income			
Net income before other gains/(losses)	<u>4,904</u>	<u>4,904</u>	<u>203</u>
Other Gains	-	-	-
	<u>4,904</u>	<u>4,904</u>	<u>203</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	57,608	57,608	57,405
Total funds carried forward	<u>62,512</u>	<u>62,512</u>	<u>57,608</u>