

**REGISTERED CHARITY NUMBER: 523850**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2020  
for  
Aberporth Village Hall**

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

**Aberporth Village Hall**  
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**for the Year Ended 31 December 2020**

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## **Aberporth Village Hall**

### **Report of the Trustees for the Year Ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

523850

##### **Principal address**

Morfan  
Felin Road  
ABERPORTH  
Ceredigion  
SA43 2ER

##### **Trustees**

K Jackson	- appointed 6.2.20
A McCreary	
R Jennings	
A Oakley	
J G Holmes	
S Kennar	
T Tucker	
J Tucker	
G Davies	
R Cooper	
B Green	- appointed 6.2.20
Z Storer	- appointed 6.2.20
J Brown	
G Tudor	
M Harwood	
H Evans	

##### **Independent examiner**

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

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

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

Trustees are appointed or reappointed annually at the AGM, which is usually held in February however due to Covid it has been postponed until September.

## **Aberporth Village Hall**

### **Report of the Trustees for the Year Ended 31 December 2020**

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

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objective of the charity is to administer Aberporth Village Hall and the lands it owns for the benefit of the local population. This includes the maintenance of the Village Hall and public recreation ground.

The charity sets out to advance the mental, physical and personal developmental welfare of the community by promoting the Village Hall's facilities so that all can benefit from its use.

##### **Public benefit**

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

##### **Volunteers**

We are grateful for the many hours spent working on the various paperwork required to apply for funding from various sources, updating policies, creating the new plans for the new build and all necessary documentation, sourcing and contacting various professionals, creating Risk Assessments and following government regulations on maintaining safety etc. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Charity offers resources to the community through the "Community Fridge Project", which enables the local community to access free food and reduce food wastage. The community fridge will operate from Canolfan Dyffryn on a temporary basis until the new village hall opens in the spring of 2023.

The Charity supports the "Dillad Dwywadi" scheme, where a rail of second hand clothes is located in the hall to provide free clothes to anyone from the local community.

Once Covid restrictions were removed, The Village Hall provided the facility to hire out various rooms to enable different groups to meet. This facility was provided in line with the National Welsh Government guidelines to ensure the safety of individuals using these facilities.

These activities will benefit the community and encourage future recruitment of volunteers and trustees. We welcome all members of the community to use the premises regardless of personal background, faith, gender or personal circumstances.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Charity looks to hold one years costs in reserve.

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

The Charity's main source of funds this year has been from donations, hiring of the Village Hall, Community Council provided funding towards grass cutting etc., and funding for various new projects in line for the next 2-3 years. The majority of income is applied to the extensive maintenance of both halls, three car parks.

Approved by order of the Board of trustees on 16/9/2021 and signed on its behalf by



R. Jennings - Trustee

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

I report on the accounts for the year ended 31 December 2020, which are set out on pages four to nine.

**Responsibilities and basis of report**

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



K R Wilcox  
F.C.C.A  
Ashmole & Co  
Manchester House  
Grosvenor Hill  
Cardigan  
Ceredigion  
SA43 1HY

Date: 12th October 2021

# Aberporth Village Hall

## Statement of Financial Activities for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		-	-	-	5,100
Activities for generating funds	2	95	-	95	-
Investment income	3	209	-	209	364
<b>Incoming resources from charitable activities</b>					
Aberporth Village Hall		17,570	-	17,570	17,039
Canolfan Dyffryn		15,716	-	15,716	7,645
Car Park Donations		18,928	-	18,928	28,257
<b>Total incoming resources</b>		<b>52,518</b>	<b>-</b>	<b>52,518</b>	<b>58,405</b>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Aberporth Village Hall		22,809	-	22,809	23,961
Canolfan Dyffryn		5,368	-	5,368	6,338
<b>Governance costs</b>		<b>1,450</b>	<b>-</b>	<b>1,450</b>	<b>1,050</b>
<b>Total resources expended</b>		<b>29,627</b>	<b>-</b>	<b>29,627</b>	<b>31,349</b>
<b>NET INCOMING RESOURCES</b>		<b>22,891</b>	<b>-</b>	<b>22,891</b>	<b>27,056</b>
<b>Other recognised gains/losses</b>					
Revaluation reserve		704,500	-	704,500	-
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>187,541</b>	<b>-</b>	<b>187,541</b>	<b>160,485</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>914,932</b>	<b>-</b>	<b>914,932</b>	<b>187,541</b>

The notes form part of these financial statements

Aberporth Village Hall

Balance Sheet  
At 31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	706,034	-	706,034	-
<b>CURRENT ASSETS</b>					
Cash at bank		224,380	-	224,380	187,541
<b>CREDITORS</b>					
Amounts falling due within one year	6	(300)	-	(300)	-
<b>NET CURRENT ASSETS</b>		<u>224,380</u>	<u>-</u>	<u>224,380</u>	<u>187,541</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>930,414</u>	<u>-</u>	<u>930,414</u>	<u>187,541</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	7	(15,482)	-	(15,482)	-
<b>NET ASSETS</b>		<u><u>914,932</u></u>	<u><u>-</u></u>	<u><u>914,932</u></u>	<u><u>187,541</u></u>
<b>FUNDS</b>	8				
Unrestricted funds				914,932	187,541
<b>TOTAL FUNDS</b>				<u><u>914,932</u></u>	<u><u>187,541</u></u>

The financial statements were approved by the Board of Trustees on 16/9/2021 and were signed on its behalf by

  
R Jennings - Trustee

  
Z Storer - Trustee

The notes form part of these financial statements.

## Aberporth Village Hall

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 1. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### Resources expended

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.

##### 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.

#### 2. ACTIVITIES FOR GENERATING FUNDS

	31.12.20	31.12.19
	£	£
Fundraising events	95	-
	<u>          </u>	<u>          </u>

#### 3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Interest	209	364
	<u>          </u>	<u>          </u>



**Aberporth Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST OR VALUATION</b>				
Additions	-	240	1,967	2,207
Revaluations	700,000	2,000	2,500	704,500
	<u>700,000</u>	<u>2,240</u>	<u>4,467</u>	<u>706,707</u>
At 31 December 2020	700,000	2,240	4,467	706,707
	<u>700,000</u>	<u>2,240</u>	<u>4,467</u>	<u>706,707</u>
<b>DEPRECIATION</b>				
Charge for year	-	24	649	673
	<u>-</u>	<u>24</u>	<u>649</u>	<u>673</u>
<b>NET BOOK VALUE</b>				
At 31 December 2020	700,000	2,216	3,818	706,034
	<u>700,000</u>	<u>2,216</u>	<u>3,818</u>	<u>706,034</u>
At 31 December 2019	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20 £	31.12.19 £
Other creditors	300	-
	<u>300</u>	<u>-</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.20 £	31.12.19 £
Bank loans	15,482	-
	<u>15,482</u>	<u>-</u>

**Aberporth Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**8. MOVEMENT IN FUNDS**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	187,541	727,391	914,932
<b>TOTAL FUNDS</b>	<u>187,541</u>	<u>727,391</u>	<u>914,932</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	52,518	(29,627)	704,500	727,391
<b>TOTAL FUNDS</b>	<u>52,518</u>	<u>(29,627)</u>	<u>704,500</u>	<u>727,391</u>

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted Funds</b>			
General fund	160,485	27,056	187,541
<b>TOTAL FUNDS</b>	<u>160,485</u>	<u>27,056</u>	<u>187,541</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	58,405	(31,349)	27,056
<b>TOTAL FUNDS</b>	<u>58,405</u>	<u>(31,349)</u>	<u>27,056</u>

**Aberporth Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**8. MOVEMENT IN FUNDS - continued**

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	160,485	754,447	914,932
<b>TOTAL FUNDS</b>	<u>160,485</u>	<u>754,447</u>	<u>914,932</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	110,923	(60,976)	704,500	754,447
<b>TOTAL FUNDS</b>	<u>110,923</u>	<u>(60,976)</u>	<u>704,500</u>	<u>754,447</u>

# Aberporth Village Hall

## Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Legacies	-	5,100
<b>Activities for generating funds</b>		
Fundraising events	95	-
<b>Investment income</b>		
Interest	209	364
<b>Incoming resources from charitable activities</b>		
Hall hire Aberporth Hall	2,981	11,396
Hall hire Canolfan Dyffryn	2,716	7,645
Recycle bins	28	-
Donations	1,108	593
Grants	-	4,900
Covid grants Village Hall	13,375	-
Car park donations	18,928	28,257
Wayleaves	78	150
Covid grants Canolfan Dyffryn	13,000	-
	<hr/> 52,214	<hr/> 52,941
<b>Total incoming resources</b>	52,518	58,405
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Rates and water	263	219
Insurance	2,957	2,892
Light and heat	2,372	(595)
Admin stationery & advertising	435	3,309
Sundries	360	6,664
Refurbishment	9,245	-
Cleaning	2,674	2,956
Bins and paths	3,455	5,761
Maintenance	3,644	8,098
Equipment renewals	111	-
Project officer	1,988	995
	<hr/> 27,504	<hr/> 30,299

This page does not form part of the statutory financial statements

**Aberporth Village Hall**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020**

	31.12.20 £	31.12.19 £
<b>Governance costs</b>		
Accountancy	300	250
Honoraria	1,150	800
	<u>1,450</u>	<u>1,050</u>
<b>Support costs</b>		
Management		
Fixtures and fittings	24	-
Computer equipment	649	-
	<u>673</u>	<u>-</u>
<b>Total resources expended</b>	29,627	31,349
	<u>          </u>	<u>          </u>
<b>Net income</b>	<u>22,891</u>	<u>27,056</u>

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