

**BRYNAMAN PUBLIC HALL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

# BRYNAMAN PUBLIC HALL

## LEGAL AND ADMINISTRATIVE INFORMATION

---

### Trustees

Mr M Thomas  
Mr W Rees  
Mr D Davies  
Mrs J Thomas  
Mr J Viola  
Mr S Evans  
Mr Andrew Rose  
Ms Jaqueline Rose  
Mr Alun James  
Ms Joyce Smith

### Charity number

523882

### Principal address

Brynaman Public Hall & Institute  
Station Road  
Brynaman  
Ammanford  
Carmarthenshire  
SA18 1SG

### Independent examiner

WBV Limited  
The Third Floor  
Langdon House, Langdon Road  
SA1 Swansea Waterfront  
Swansea  
Wales  
SA1 8QY

---

# BRYNAMAN PUBLIC HALL

## CONTENTS

---

	<b>Page</b>
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 13

---

# **BRYNAMAN PUBLIC HALL**

## **TRUSTEES REPORT**

### ***FOR THE YEAR ENDED 31 AUGUST 2023***

---

The trustees present their annual report and financial statements for the year ended 31 August 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's [governing document], the Charities Act 2011 and "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**

The object of the charity per the trust deed is to provide for its members, the means of social intercourse, mutual helpfulness, mental and moral improvement and rational recreation.

#### *Activities*

The main charity activity until August 2010 was the operation of a cinema from the Institute premises. Room hire was also available to the public. From August 2010, the operation of the cinema was transferred to a trading company, as required by the Charity Commission. Since then the cinema has been operating as the trading company, a rent has been paid by the company to the charity.

The charity's main source of income is a donation from the trading company from the profit it generates. The trustees support the directors of the company in order to ensure the smooth running of the company.

The trustees have considered the facilities available and have paid due regard to the Charity Commission advice on public benefit when considering the activities undertaken.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

An overall deficit before depreciation of £14,793 (2022: deficit £8,468) was generated. After depreciation there was a deficit of £24,647 (2022: £25,566). Following the transfer of the cinema activity to a trading company (as explained above) the Institute has received agreed rent from the company of £7,200 in the year ended 31 August 2023.

#### **Financial review**

##### *Reserves policy*

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity. This provides sufficient funds to cover management and administration costs and to respond to emergency applications that may arise from time to time.

However, where funds are received that have specific restrictions attached to their use, they are treated as restricted funds and not free reserves of the charity.

#### **Structure, governance and management**

The Brynaman Public Hall and Institute was established under a trust deed dated 13th June 1907. It registered with the Charity Commission on 1st July 1964.

The activities of the charity are controlled by a Management Committee, which is responsible to the Trustees. The committee meet on a regular basis to ensure the smooth running of the charity. Decisions regarding the management of the charity are made by the committee.

Trustees are appointed from the management committee. People interested in becoming involved in the organisation are encouraged by the current trustees and management, and the role of a trustee is fully explained to them.

# **BRYNAMAN PUBLIC HALL**

## **TRUSTEES REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 AUGUST 2023***

---

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M Thomas

Mr W Rees

Mr D Davies

Mrs J Thomas

Mr J Viola

Mr S Evans

Mr Andrew Rose

Ms Jacqueline Rose

Mr Alun James

Ms Joyce Smith

Mr Terrance Lewis

(Resigned 21 February 2023)

The Trustees report was approved by the Board of Trustees.

Mr J Viola

28 May 2024

# **BRYNAMAN PUBLIC HALL**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRYNAMAN PUBLIC HALL**

---

I report to the trustees on my examination of the financial statements of Brynaman Public Hall (the trust) for the year ended 31 August 2023.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

### **WBV Limited**

The Third Floor  
Langdon House, Langdon Road  
SA1 Swansea Waterfront  
Swansea  
SA1 8QY  
Wales

Dated: 28 May 2024

# BRYNAMAN PUBLIC HALL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	2	2,611	30,000	32,611	1,710	-	1,710
Investment income	3	9,006	-	9,006	8,343	-	8,343
<b>Total income</b>		<b>11,617</b>	<b>30,000</b>	<b>41,617</b>	<b>10,053</b>	<b>-</b>	<b>10,053</b>
<b>Expenditure on:</b>							
Raising funds	4	27,344	35,867	63,211	19,756	12,427	32,183
Charitable activities							
Support costs	5	3,053	-	3,053	3,436	-	3,436
<b>Total charitable expenditure</b>		<b>3,053</b>	<b>-</b>	<b>3,053</b>	<b>3,436</b>	<b>-</b>	<b>3,436</b>
<b>Total expenditure</b>		<b>30,397</b>	<b>35,867</b>	<b>66,264</b>	<b>23,192</b>	<b>12,427</b>	<b>35,619</b>
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(18,780)</b>	<b>(5,867)</b>	<b>(24,647)</b>	<b>(13,139)</b>	<b>(12,427)</b>	<b>(25,566)</b>
Fund balances at 1 September 2022		75,193	43,854	119,047	88,332	56,281	144,613
<b>Fund balances at 31 August 2023</b>		<b>56,413</b>	<b>37,987</b>	<b>94,400</b>	<b>75,193</b>	<b>43,854</b>	<b>119,047</b>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# BRYNAMAN PUBLIC HALL

## BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	11		52,708		62,561
<b>Current assets</b>					
Debtors	12	26,753		18,024	
Cash at bank and in hand		16,375		39,662	
		43,128		57,686	
<b>Creditors: amounts falling due within one year</b>	13	(1,436)		(1,200)	
<b>Net current assets</b>			41,692		56,486
<b>Total assets less current liabilities</b>			94,400		119,047
<b>Net assets excluding pension liability</b>			94,400		119,047
<b>The funds of the trust</b>					
Restricted income funds	14		37,987		43,854
Unrestricted funds			56,413		75,193
			94,400		119,047

The financial statements were approved by the trustees on 28 May 2024

Mr J Viola



# BRYNAMAN PUBLIC HALL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2023

---

#### 1 Accounting policies

##### Charity information

Brynaman Public Hall is a charity registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are contained in the trustees report.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on a going concern basis under the historical cost convention.

The significant policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 1.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this required a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

# BRYNAMAN PUBLIC HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

---

### 1 Accounting policies

(Continued)

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

The charity receives grants. Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

#### 1.5 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 costs 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,

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	4% Straight line
Improvements to property	5% Straight line
Projection & Sound Systems	10% Straight line
Fixtures and fittings	10% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Taxation

The charity is exempt from tax on its charitable activities.

#### 1.8 Allocation and apportionment of costs

##### Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure in charitable activities on a basis consistent with the use of the resources. Premises overheads have been allocated on an accrual basis and other overheads have been allocated on an accrual basis.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

##### Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

# BRYNAMAN PUBLIC HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 1 Accounting policies

(Continued)

#### 1.9 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### 1.10 Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the entity will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual method.

Under the accrual model, government grants relating to revenue are recognised in income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

### 2 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	2,611	-	2,611	1,710	-	1,710
Grant income	-	30,000	30,000	-	-	-
	<u>2,611</u>	<u>30,000</u>	<u>32,611</u>	<u>1,710</u>	<u>-</u>	<u>1,710</u>
<b>Grants receivable for core activities</b>						
Carmarthen County Council	-	30,000	30,000	-	-	-
	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

As explained previously the charity has entered into a deed of covenant with Brynaman Cinema Cyf, whereby the profits of the company are donated to the charity. During the year Brynaman Cinema Cyf made a loss and therefore no donation has been received.

The donations received in the year were made up of a number of small amounts from various people and organisations.

# BRYNAMAN PUBLIC HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 3 Investment income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Rent received from trading company	7,200	7,200
Other rental income	1,507	1,139
Deposit account interest	299	4
	<u>9,006</u>	<u>8,343</u>
Investment income	<u>9,006</u>	<u>8,343</u>

### 4 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Licences	150	-	150	80	-	80
Repairs and renewals	16,931	30,000	46,931	9,500	-	9,500
Depreciation	3,987	5,867	9,854	4,671	12,427	17,098
Sundries	366	-	366	246	-	246
Staff costs	-	-	-	789	-	789
Rates and water	2,491	-	2,491	1,399	-	1,399
Insurance	3,419	-	3,569	3,071	-	3,151
	<u>27,344</u>	<u>35,867</u>	<u>63,211</u>	<u>19,756</u>	<u>12,427</u>	<u>32,183</u>
Raising funds	<u>27,344</u>	<u>35,867</u>	<u>63,211</u>	<u>19,756</u>	<u>12,427</u>	<u>32,183</u>
	<u>27,344</u>	<u>35,867</u>	<u>63,211</u>	<u>19,756</u>	<u>12,427</u>	<u>32,183</u>

# BRYNAMAN PUBLIC HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 5 Charitable activities

	Support costs 2023 £	Support costs 2022 £
Bank charges	79	66
Independent examiners fees	1,670	1,780
Professional fees	1,304	1,390
Advertising	-	200
	<u>3,053</u>	<u>3,436</u>
	<u>3,053</u>	<u>3,436</u>

### 6 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,670	1,780
Depreciation of owned tangible fixed assets	9,854	17,098
	<u>11,524</u>	<u>18,878</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>
Employment costs	2023 £	2022 £
Wages and salaries	<u>-</u>	<u>789</u>

There were no employees whose annual remuneration was more than £60,000.

# BRYNAMAN PUBLIC HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 9 Independent examiners remuneration

The independent examiners remuneration amounts to an independent examination fee of £1,670 (2022: £1,780).

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Tangible fixed assets

	Freehold land and buildings	Improvements to property	Projection & Sound Systems	Fixtures and fittings	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 September 2022	32,868	152,434	255,370	104,918	545,590
At 31 August 2023	32,868	152,434	255,370	104,918	545,590
<b>Depreciation and impairment</b>					
At 1 September 2022	25,861	104,349	249,021	103,797	483,028
Depreciation charged in the year	1,315	7,622	635	282	9,854
At 31 August 2023	27,176	111,971	249,656	104,079	492,882
<b>Carrying amount</b>					
At 31 August 2023	5,692	40,463	5,714	839	52,708
At 31 August 2022	7,007	48,085	6,349	1,120	62,561

### 12 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Amounts owed to related party	26,753	17,653
Other debtors	-	371
	26,753	18,024

### 13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	186	-
Accruals and deferred income	1,250	1,200
	1,436	1,200

# BRYNAMAN PUBLIC HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
	43,854	30,000	(35,867)	37,987
Previous year:	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
	56,281	-	(12,427)	43,854

### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	75,193	11,617	(30,397)	56,413
Previous year:	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	88,332	10,053	(23,192)	75,193

### 16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:			
Tangible assets	14,721	37,987	52,708
Current assets/(liabilities)	41,692	-	41,692
	56,413	37,987	94,400

# BRYNAMAN PUBLIC HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 16 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>At 31 August 2022:</b>			
Tangible assets	18,707	43,854	62,561
Current assets/(liabilities)	56,486	-	56,486
	<u>75,193</u>	<u>43,854</u>	<u>119,047</u>

### 17 Related party transactions

Brynaman Cinema Cyf

Brynaman Cinema Cyf is a company limited by guarantee. It is a subsidiary of Brynaman Public Hall & Institute and is related by virtue of common management.

The organisation has entered into a covenant with Brynaman Cinema Cyf whereby all profits generated by the company are paid to the charity under gift aid. However losses were made in earlier years which have not yet been fully received. As a result there is no donation receivable included in the financial statements for 2022.

The company owed Brynaman Public Hall £26,034 (2022: £17,653) at 31 August 2023.

The company occupies the premises and uses equipment owned by Brynaman Public Hall. The company paid rent for the equipment of £7,200.

Brynaman Public Hall made payments totalling £3,799 on behalf of Brynaman Cinema Cyf.