

Charity registration number 523882 (England and Wales)

BRYNAMAN PUBLIC HALL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

BRYNAMAN PUBLIC HALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr M Thomas
Mr W Rees
Mr D Davies
Mrs J Thomas
Mr J Viola
Mr Andrew Rose
Ms Jaqueline Rose
Mr Alun James
Mrs G Harries (Appointed 14 June 2024)
Mr PH Jones (Appointed 14 June 2024)
Ms Phoebe Davies (Appointed 14 June 2024)

Charity number (England and Wales)

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

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BRYNAMAN PUBLIC HALL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024. 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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

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 £3,613 (2023: deficit £14,793) was generated. After depreciation there was a deficit of £13,538 (2023: £24,647). 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 2024.

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 2024

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 Andrew Rose

Ms Jaqueline Rose

Mr Alun James

Mrs G Harries (Appointed 14 June 2024)

Mr PH Jones (Appointed 14 June 2024)

Ms Phoebe Davies (Appointed 14 June 2024)

The Trustees report was approved by the Board of Trustees.

Ms Phoebe Davies

19 June 2025

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 2024.

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.

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 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.

WBV Limited

The Third Floor
Langdon House, Langdon Road
SA1 Swansea Waterfront
Swansea
SA1 8QY
Wales
19 June 2025

BRYNAMAN PUBLIC HALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	2,194	28,999	31,193	2,611	30,000	32,611
Investment income	3	7,964	-	7,964	9,006	-	9,006
Total income		10,158	28,999	39,157	11,617	30,000	41,617
Expenditure on:							
Raising funds	4	14,602	34,866	49,468	27,344	35,867	63,211
Charitable activities							
Support costs	5	3,227	-	3,227	3,053	-	3,053
Total charitable expenditure		3,227	-	3,227	3,053	-	3,053
Total expenditure		17,829	34,866	52,695	30,397	35,867	66,264
Net expenditure for the year/ Net movement in funds		(7,671)	(5,867)	(13,538)	(18,780)	(5,867)	(24,647)
Fund balances at 1 September 2023		56,413	37,987	94,400	75,193	43,854	119,047
Fund balances at 31 August 2024		48,742	32,120	80,862	56,413	37,987	94,400

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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		42,784		52,708
Current assets					
Debtors	12	37,619		26,753	
Cash at bank and in hand		2,097		16,375	
		<u>39,716</u>		<u>43,128</u>	
Creditors: amounts falling due within one year	13	<u>(1,638)</u>		<u>(1,436)</u>	
Net current assets			38,078		41,692
Total assets less current liabilities			<u>80,862</u>		<u>94,400</u>
The funds of the trust					
Restricted income funds	14		32,120		37,987
Unrestricted funds	15		48,742		56,413
			<u>80,862</u>		<u>94,400</u>

The financial statements were approved by the trustees on 19 June 2025

Ms Phoebe Davies

BRYNAMAN PUBLIC HALL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

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 2024

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 2024

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 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	1,694	-	1,694	2,611	-	2,611
Grants	500	28,999	29,499	-	30,000	30,000
	<u>2,194</u>	<u>28,999</u>	<u>31,193</u>	<u>2,611</u>	<u>30,000</u>	<u>32,611</u>
Grants						
Carmarthen County Council	-	23,999	23,999	-	30,000	30,000
Cwater Bach Community Council	500	500	1,000	-	-	-
William Brown Hill Fund	-	4,500	4,500	-	-	-
	<u>500</u>	<u>28,999</u>	<u>29,499</u>	<u>-</u>	<u>30,000</u>	<u>30,000</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 2024

3 Investment income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Rent received from trading company	7,200	7,200
Other rental income	659	1,507
Deposit account interest	105	299
	<u>7,964</u>	<u>9,006</u>
Investment income	<u>7,964</u>	<u>9,006</u>

4 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Licences	150	-	150	150	-	150
Repairs and renewals	3,419	28,999	32,418	16,931	30,000	46,931
Depreciation	4,058	5,867	9,925	3,987	5,867	9,854
Sundries	129	-	129	366	-	366
Rates and water	2,899	-	2,899	2,491	-	2,491
Insurance	3,947	-	3,947	3,419	-	3,419
	<u>14,602</u>	<u>34,866</u>	<u>49,468</u>	<u>27,344</u>	<u>35,867</u>	<u>63,211</u>
Raising funds	<u>14,602</u>	<u>34,866</u>	<u>49,468</u>	<u>27,344</u>	<u>35,867</u>	<u>63,211</u>
	<u>14,602</u>	<u>34,866</u>	<u>49,468</u>	<u>27,344</u>	<u>35,867</u>	<u>63,211</u>

5 Charitable activities

	Support costs	Support costs
	2024	2023
	£	£
Bank charges	58	79
Independent examiners fees	1,865	1,670
Professional fees	1,304	1,304
	<u>3,227</u>	<u>3,053</u>
	<u>3,227</u>	<u>3,053</u>

BRYNAMAN PUBLIC HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

6	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	1,865	1,670
	Depreciation of owned tangible fixed assets	9,925	9,854
		<u> </u>	<u> </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:

	2024	2023
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

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

9 Independent examiners remuneration

The independent examiners remuneration amounts to an independent examination fee of £1,865 (2023: £1,670).

10 Taxation

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

BRYNAMAN PUBLIC HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

11 Tangible fixed assets

	Freehold land and buildings	Improvements to property	Projection & Sound Systems	Fixtures and fittings	Total
	£	£	£	£	£
Cost					
At 1 September 2023	32,868	152,434	255,370	104,918	545,590
At 31 August 2024	32,868	152,434	255,370	104,918	545,590
Depreciation and impairment					
At 1 September 2023	27,176	111,971	249,655	104,079	492,881
Depreciation charged in the year	1,315	7,622	706	282	9,925
At 31 August 2024	28,491	119,593	250,361	104,361	502,806
Carrying amount					
At 31 August 2024	4,377	32,841	5,009	557	42,784
At 31 August 2023	5,692	40,463	5,714	839	52,708

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Amounts owed to related party	37,619	26,753

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	(2)	186
Trade creditors	325	-
Accruals and deferred income	1,315	1,250
	1,638	1,436

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 2023	Incoming resources	Resources expended	At 31 August 2024
£	£	£	£
37,987	28,999	(34,866)	32,120

BRYNAMAN PUBLIC HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

14 Restricted funds

(Continued)

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

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 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	56,413	10,158	(17,829)	48,742

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

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Tangible assets	10,664	32,120	42,784
Current assets/(liabilities)	38,078	-	38,078
	48,742	32,120	80,862

	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 2024*

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 2024.

The company owed Brynaman Public Hall £37,619 (2023: £26,753) at 31 August 2024.

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 £2,182 on behalf of Brynaman Cinema Cyf.