

# PUBLIC MEMORIAL HALL AND RECREATION GROUND

England & Wales · Charity number 523895

## Details

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**Other names** LLANDYBIE PUBLIC MEMORIAL HALL

**Status** Registered

**Legal form** Other

**Registered** 1964-01-09

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Llandybie Memorial Hall  
Woodfield Road  
Llandybie  
Ammanford  
SA18 3UR

**Phone** 01269851110

**Email** [admin@llandybiehall.co.uk](mailto:admin@llandybiehall.co.uk)

**Website** [www.llandybiehall.co.uk](http://www.llandybiehall.co.uk)

## Activities

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**Objects:** MEMORIAL HALL AND RECREATIONA GROUND.

**Activities:** Community Hall, Activities :- Music, sports, Concerts, Life long learning

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science, Amateur Sport
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** PARISH OF LLANDEBIE
- Carmarthenshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£110,570	£69,698	-	-
2023-12-31	£65,781	£67,348	-	-
2022-12-31	£62,899	£52,550	-	-
2021-12-31	£50,700	£52,024	-	-
2020-12-31	£41,733	£53,169	-	-

## Trustees

Name	Role	Appointed
Caroline Mary Payne		2025-01-01
DELYTH PRICE		
MRS ANN RICHARDS		
Richards William Payne		2024-06-10

**PUBLIC MEMORIAL HALL AND RECREATION GROUND**

England & Wales - Charity number 523895

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# Accounts

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# Llandybie Public Memorial Hall

## Trustee Annual Report for 2024

Throughout 2024, our trust has successfully managed its financial affairs. Despite the rise in utility costs, which necessitated an adjustment to our hire charge, the community has demonstrated understanding due to the corresponding increase in their home utility bills.

Regrettably, the post office service provided at the hall continues to incur financial losses. While it currently falls short of covering the staff salaries, however, the community benefits from this essential service in Llandybie.

We anticipate challenges in 2025, primarily due to the implementation of the April minimum wage increase and national insurance. These adjustments will place additional strain on the service's sustainability.

We value regular hirers, as their contributions are crucial to the hall and services' viability. While some groups have sought more affordable accommodation, we appreciate the understanding of the community and other groups regarding the need to cover the hall's operational expenses.

Our longest-standing group is Llandybie WI, one of the largest WI in Carmarthenshire.

We remain committed to partnering with the health board and Carmarthenshire County council to provide essential services to our community, which are hosted at the hall.

The hall continues to serve as a venue for various celebrations, including birthdays, anniversaries, and weddings.

Local individuals facilitate fitness opportunities at the hall, offering classes to the community.

The youth club remains active every Thursday evening, attracting approximately 25 young people from the village. They engage in social activities and explore new opportunities.

In anticipation of 2025, we have implemented a staffing restructuring plan to ensure the hall's opening and closing operations are adequately covered.

We are contemplating a major overhaul of our main boiler due to its age and diminishing reliability. However, this undertaking is financially demanding as it involves a commercial boiler. Additionally, we must comply with safety regulations by upgrading our electrical system at the Hall.

These two projects are of substantial cost and will strain our financial reserves.

We are pleased to welcome Richard Payne, a health and safety expert, to our board, which will bolster our team's expertise.

Furthermore, Carol Payne has joined our committee to assist with system management.

We encourage more individuals to attend committee meetings to contribute their voices to the hall's governance.

We eagerly anticipate another year, as 2024 was our centenary year of the build of the original part of the hall, and 2025 will be the 100 years of its opening.

Ann Richards

On behalf of the board of Trustees

**REGISTERED CHARITY NUMBER: 523895**

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended  
31 December 2024**

**for  
Llandybie Public Memorial Hall**

**Waltwood Accountants**  
Certified Public Accountants  
46 Gurnos Road  
Ystalyfera  
Swansea  
SA9 2HY

**Llandybie Public Memorial Hall**

**Contents of the Financial Statements for the year ended  
31 December 2024**

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**Llandybie Public Memorial Hall  
Report of the Trustees for the year ended  
31 December 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number** 523895

**Principal address**

Woodfield Road  
Llandybie  
Ammanford  
Carmarthenshire  
SA18 3UR

**Trustees**

Chairperson	Sammy Davies	Secretary	Ann Richards
Treasurer	Delyth Price		
Trustee	Richard Payne		

**Committee Members**

Carol Payne

**Independent Examiner**

Neil C Barrett f.c.p.a.  
Waltwood Accountants  
46 Gurnos Road  
Ystalyfera  
Swansea  
SA9 2HY

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**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.

**Events and activities which take place at the Memorial Hall on a regular basis**

Hywel Dda Health Board	KL's Therapy
Carmarthenshire County Council	RS Physiotherapy
The Old Mill Foundation	Unlimited School of Arts
Dynamic Twirlstars	K9 Connections
Llandybie Old Age	Tiny Talk Ammanford, Carmarthen and Surrounding Areas
Llandybie Womens Institute	
Llandeilo Quilters	
Footcare	
Dawnsyr Penrhyd	
The Mix Social Group	
Family Fostering Partners	
Macular Society	
Ammanford Evangelical Church	
Special Olympics Carmarthen	
Weight Loss Your Way with Paula	
Trap Womens Institute	
Awen Woodall - Personal Trainer	

**Llandybie Public Memorial Hall**  
**Report of the Trustees for the year ended**  
**31 December 2024**

**One off / Block bookings**

Hywel Dda Health Board  
Carmarthenshire County Council  
Childrens Parties & Christenings  
Funeral Wakes  
Llandybie Parish Church  
Mess up the Mess  
Menter Dinefwr  
Aberystwyth University  
National Autistic Society  
Ammanford Congregation of Jehovahs Witnesses  
Barod Cymru  
Ysgol Llandybie

Roger Jones & Co Fine Arts Auctioneers  
Gerrards Auction Rooms

**Year write up**

## **Independent Examiner's Report to the Trustees of Llandybie Public Memorial Hall**

I report on the financial statements of the Charity on pages 6 to 12 for the year ended 31st December 2024

### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

## Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that

1) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;



Neil C Barrett f.c.p.a.  
Waltwood Accountants  
46 Gurnos Road  
Ystalyfera  
Swansea  
SA9 2HY

Date: 25/03/2025.....

**Llandybie Public Memorial Hall**  
**Statement of Financial Activities for the year ended**  
**31 December 2024**

		Unrestricted funds	Restricted funds	31st Dec 2024 Total Funds £	31st Dec 2023 Total funds £
	Notes	£	£		
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	28,299	-	28,299	1,600
Investment income	3	923	-	923	428
<b>Incoming resources from charitable activities</b>					
Charitable activities	4	81,348	-	81,348	63,753
<b>Total incoming resources</b>		110,570	-	110,570	65,781
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Charitable activities	5	66,558	-	66,558	64,228
<b>Governance costs</b>	6	3,140	-	3,140	3,120
<b>Other resources expended</b>	7	-	-	-	-
<b>Total resources expended</b>		69,698	-	69,698	67,348
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		40,872	-	40,872	(1,567)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		735,871	3,267	739,138	740,705
<b>TOTAL FUNDS CARRIED FORWARD</b>		776,743	3,267	780,010	739,138

The notes form part of these financial statements

**Llandybie Public Memorial Hall  
Balance Sheet at  
31 December 2024**

	Notes	31st Dec 2024 £	31st Dec 2023 £
<b>FIXED ASSETS</b>			
Tangible assets	10	666,990	667,744
<b>CURRENT ASSETS</b>			
Stocks	11	285	285
Debtors	12	3,909	3,240
Cash at bank and in hand		111,835	71,544
		116,029	75,069
<b>CREDITORS</b>			
Amounts falling due within one year	13	(3,009)	(3,675)
		113,020	71,394
<b>NET CURRENT ASSETS</b>			
		780,010	739,138
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		780,010	739,138
<b>NET ASSETS</b>			
<b>FUNDS</b>			
	14		
Unrestricted funds:			
General fund		217,767	176,895
Revaluation surplus		558,976	558,976
		776,743	735,871
Restricted funds:			
Main Grant		3,267	3,267
		780,010	739,138

The financial statements were approved by the Board of Trustees on ...../...../..... and were signed on its behalf by:

.....  
S Davies - Trustee

.....  
A Richards -Trustee

The notes form part of these financial statements

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2024**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the 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 with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

**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.

Plant and machinery	25% reducing balance
Computer equipment	15% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2024**  
**(Continued)**

**2. VOLUNTARY INCOME**

	Unrestricted funds	Restricted funds	31st Dec 2024	31st Dec 2023
	£	£	£	£
Other Grants & Donations	-	-	-	-
Llandybie Media Resource Centre	-	-	-	-
Main Grants	28,299	-	28,299	1,600
	<u>28,299</u>	<u>-</u>	<u>28,299</u>	<u>1,600</u>

**3. INVESTMENT INCOME**

	31st Dec 2024	31st Dec 2023
	£	£
Deposit account interest	923	428
	<u>923</u>	<u>428</u>

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted funds	Restricted funds	31st Dec 2024	31st Dec 2023
	£	£	£	£
Hire of hall and sundry income	69,681	-	69,681	55,111
Post Office income	11,667	-	11,667	8,642
	<u>81,348</u>	<u>-</u>	<u>81,348</u>	<u>63,753</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Unrestricted funds	Restricted funds	31st Dec 2024	31st Dec 2023
	£	£	£	£
Catering, kitchen and bar purchases	-	-	-	-
Post Office purchases	-	-	-	-
Wages and staff pensions	38,636	-	38,636	34,762
Repairs, renewals and cleaning	7,332	-	7,332	10,675
Sundry expenses	50	-	50	-
Light and heat	11,637	-	11,637	10,630
Training	-	-	-	-
Water rates	1,005	-	1,005	870
Fire safety and alarms	2,263	-	2,263	1,476
Telephone and office expenses	2,170	-	2,170	2,344
Licences	-	-	-	-
Depreciation	754	-	754	994
Insurance	2,711	-	2,711	2,477
Bank charges	-	-	-	-
	<u>66,558</u>	<u>-</u>	<u>66,558</u>	<u>64,228</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2024**  
**(Continued)**

**6. GOVERNANCE COSTS**

	Unrestricted funds	Restricted funds	31st Dec 2024	31st Dec 2023
	£	£	£	£
Honaria	2,400	-	2,400	2,400
Professional fees (including accountancy)	740	-	740	720
Bank interest	-	-	-	-
	<u>3,140</u>	<u>-</u>	<u>3,140</u>	<u>3,120</u>

**7. OTHER RESOURCES EXPENDED**

	Unrestricted funds	Restricted funds	31st Dec 2024	31st Dec 2023
	£	£	£	£
Hall improvements and capital expenditure	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for this year nor for the prior year .

**Trustees' Expenses**

There were no trustees' expenses paid for this year nor for the prior year.

**9. STAFF COSTS**

	31st Dec 2024	31st Dec 2023
	£	£
Wages and salaries	38,636	34,762
Social security	-	-
	<u>38,636</u>	<u>34,762</u>

The average monthly number of employees during the year was as follows:

	31st Dec 2024	31st Dec 2023
	£	£
Average number of employees	2	2
	<u>2</u>	<u>2</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2024**  
**(Continued)**

**10. TANGIBLE FIXED ASSETS**

	Freehold property	Plant and machinery	Computer equipment	Totals
<b>COST</b>				
Opening	664,529	24,595	3,101	692,225
Additions	-	-	-	-
Grants received	-	-	-	-
Closing	<u>664,529</u>	<u>24,595</u>	<u>3,101</u>	<u>692,225</u>
<b>DEPRECIATION</b>				
Opening	-	21,873	2,608	24,481
Charge for year	-	680	74	754
Closing	-	<u>22,553</u>	<u>2,682</u>	<u>25,235</u>
<b>NET BOOK VALUE AT</b>				
31st Dec 2024	<u>664,529</u>	<u>2,042</u>	<u>419</u>	<u>666,990</u>
31st Dec 2023	<u>664,529</u>	<u>2,722</u>	<u>493</u>	<u>667,744</u>

**11. STOCKS**

	31st Dec 2024 £	31st Dec 2023 £
Stocks	285	285
	<u>285</u>	<u>285</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31st Dec 2024 £	31st Dec 2023 £
Amounts recoverable on contract	3,909	3,240
Prepayments	-	-
	<u>3,909</u>	<u>3,240</u>

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

	31st Dec 2024 £	31st Dec 2023 £
Trade creditors	3,009	3,675
Wages creditor	-	-
	<u>3,009</u>	<u>3,675</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2024**  
**(Continued)**

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	31st Dec 2024	31st Dec 2023
	£	£	£	£
Fixed assets	666,990	-	666,990	667,744
Current assets	112,762	3,267	116,029	75,069
Current liabilities	(3,009)	-	(3,009)	(3,675)
	<u>776,743</u>	<u>3,267</u>	<u>780,010</u>	<u>739,138</u>

**Llandybie Public Memorial Hall**  
**Detailed Statement of Financial Activities for the year ended**  
**31 December 2024**

	31st Dec 2024	31st Dec 2023
	£	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Other Grants & Donations	-	-
Llandybie Media Resource Centre	-	-
Main Grants	28,299	1,600
<b>Investment income</b>		
Deposit account interest	923	428
<b>Incoming resources from charitable activities</b>		
Hire of hall and sundry income	69,681	55,111
Post Office income	11,667	8,642
<b>Total income</b>	110,570	65,781
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Catering, kitchen and bar purchases	-	-
Post Office purchases	-	-
Wages and staff pensions	38,636	34,762
Repairs, renewals and cleaning	7,332	10,675
Sundry expenses	50	-
Light and heat	11,637	10,630
Training	-	-
Water rates	1,005	870
Fire safety and alarms	2,263	1,476
Telephone and office expenses	2,170	2,344
Licences	-	-
Depreciation	754	994
<b>Governance costs</b>		
Honaria	2,400	2,400
Professional fees (including accountancy)	740	720
Bank interest	-	-
<b>Other resources expended</b>		
Hall improvements and capital expenditure	-	-
<b>Support costs</b>		
<b>Management</b>		
Insurance	2,711	2,477
<b>Finance</b>		
Bank charges	-	-
<b>Total resources expended</b>	69,698	67,348
<b>Net income / (expenditure)</b>	40,872	(1,567)

This page does not form part of the statutory financial statements

## **Independent Examiner's Report to the Trustees of Llandybie Public Memorial Hall**

I report on the financial statements of the Charity on pages 6 to 12 for the year ended 31st December 2024

### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

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- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
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### **Basis of opinion and scope of work undertaken**

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**PUBLIC MEMORIAL HALL AND RECREATION GROUND**

England & Wales - Charity number 523895

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# Accounts

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**REGISTERED CHARITY NUMBER: 523895**

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended  
31 December 2023**

**for  
Llandybie Public Memorial Hall**

**Waltwood Accountants**  
Certified Public Accountants  
46 Gurnos Road  
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**Llandybie Public Memorial Hall**

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**Llandybie Public Memorial Hall  
Report of the Trustees for the year ended  
31 December 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number** 523895

**Principal address**

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**Trustees**

Chairperson	Sammy Davies	Secretary	Ann Richards
Treasurer	Delyth Price		

**Committee Members**

**Independent Examiner**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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**Events and activities which take place at the Memorial Hall on a regular basis**

Hywel Dda Health Board Leg Ulcer Clinic  
Actif Sport and Leisure  
Burlesque Dancing  
The Old Mill Foundation  
Weight Loss Your Way with Paula  
Girl Guides  
Llandeilo Quilters  
Llandybie Womens Institute  
Footcare  
Dawnsyr Penrhyd  
The Mix Social Group  
K9 Connections Dog Training  
Macular Society  
Llandybie Youth Club  
Happy Paws  
Special Olympics Carmarthen  
Ammanford Evangelical Church  
Kirks Canine Academy

**Llandybie Public Memorial Hall**  
**Report of the Trustees for the year ended**  
**31 December 2023**

**One Off and Block bookings**

Hywel Dda Health Board  
Carmarthenshire County Council  
Mess up the mess  
Menter Dinefwr  
Local Congregation of Jehovah's Witnesses  
Family Fostering Partners  
The Wallich  
Carmarthen East and Dinefwr Labour Party  
Childrens Parties and Wedding Receptions

**Key links built between:**

Health board  
Local GP's  
3<sup>rd</sup> sector broker  
A number of 3<sup>rd</sup> sector organisations

In 2022 we seen a welcomed increase in Hall hire from the previous year. Despite the pandemic creating uncertain times for us and many others, we have managed to recover from the well. We hope 2023 will continue to surpass our expectations. We would like to thank all Hall users for their continued support of the Hall.

We would also like to thank Llandybie Community Council for their continued support and annual donation to the Hall.

## **Independent Examiner's Report to the Trustees of Llandybie Public Memorial Hall**

I report on the financial statements of the Charity on pages 6 to 12 for the year ended 31st December 2023

### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

**Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that

1) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Neil C Barrett f.c.p.a.  
Waltwood Accountants  
46 Gurnos Road  
Ystalyfera  
Swansea  
SA9 2HY

Date: .....

**Llandybie Public Memorial Hall**  
**Statement of Financial Activities for the year ended**  
**31 December 2023**

		Unrestricted funds	Restricted funds	31st Dec 2023 Total Funds £	31st Dec 2022 Total funds £
	Notes	£	£		
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	1,600	-	1,600	1,485
Investment income	3	428	-	428	29
<b>Incoming resources from charitable activities:</b>					
Charitable activities	4	63,753	-	63,753	61,385
<b>Total incoming resources</b>		65,781	-	65,781	62,899
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Charitable activities	5	64,228	-	64,228	52,550
<b>Governance costs</b>	6	3,120	-	3,120	3,640
<b>Other resources expended</b>	7	-	-	-	-
<b>Total resources expended</b>		67,348	-	67,348	56,190
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(1,567)	-	(1,567)	6,709
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		737,438	3,267	740,705	733,996
<b>TOTAL FUNDS CARRIED FORWARD</b>		735,871	3,267	739,138	740,705

The notes form part of these financial statements

**Llandybie Public Memorial Hall  
Balance Sheet at  
31 December 2023**

	Notes	31st Dec 2023 £	31st Dec 2022 £
<b>FIXED ASSETS</b>			
Tangible assets	10	667,744	668,738
<b>CURRENT ASSETS</b>			
Stocks	11	285	285
Debtors	12	3,240	4,525
Cash at bank and in hand		71,544	69,933
		75,069	74,743
<b>CREDITORS</b>			
Amounts falling due within one year	13	(3,675)	(2,776)
		71,394	71,967
<b>NET CURRENT ASSETS</b>			
		739,138	740,705
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		739,138	740,705
<b>NET ASSETS</b>			
		739,138	740,705
<b>FUNDS</b>			
	14		
Unrestricted funds:			
General fund		176,895	178,462
Revaluation surplus		558,976	558,976
		735,871	737,438
Restricted funds:			
Main Grant		3,267	3,267
		739,138	740,705
<b>TOTAL FUNDS</b>			
		739,138	740,705

The financial statements were approved by the Board of Trustees on ...../...../..... and were signed on its behalf by:

.....  
S Davies - Trustee

.....  
A Richards -Trustee

The notes form part of these financial statements

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2023**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the 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 with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

**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.

Plant and machinery	25% reducing balance
Computer equipment	15% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2023**  
**(Continued)**

**2. VOLUNTARY INCOME**

	Unrestricted funds	Restricted funds	31st Dec 2023	31st Dec 2022
	£	£	£	£
Other Grants & Donations	-	-	-	-
Llandybie Media Resource Centre	-	-	-	-
Main Grants	1,600	-	1,600	1,485
	<u>1,600</u>	<u>-</u>	<u>1,600</u>	<u>1,485</u>

**3. INVESTMENT INCOME**

	31st Dec 2023	31st Dec 2022
	£	£
Deposit account interest	428	29
	<u>428</u>	<u>29</u>

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted funds	Restricted funds	31st Dec 2023	31st Dec 2022
	£	£	£	£
Hire of hall and sundry income	55,111	-	55,111	51,961
Post Office income	8,642	-	8,642	9,424
	<u>63,753</u>	<u>-</u>	<u>63,753</u>	<u>61,385</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Unrestricted funds	Restricted funds	31st Dec 2023	31st Dec 2022
	£	£	£	£
Catering, kitchen and bar purchases	-	-	-	-
Post Office purchases	-	-	-	-
Wages and staff pensions	34,762	-	34,762	32,105
Repairs, renewals and cleaning	10,675	-	10,675	5,420
Sundry expenses	-	-	-	-
Light and heat	10,630	-	10,630	7,738
Training	-	-	-	-
Water rates	870	-	870	392
Fire safety and alarms	1,476	-	1,476	1,370
Telephone and office expenses	2,344	-	2,344	1,795
Licences	-	-	-	-
Depreciation	994	-	994	1,311
Insurance	2,477	-	2,477	2,419
Bank charges	-	-	-	-
	<u>64,228</u>	<u>-</u>	<u>64,228</u>	<u>52,550</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2023**  
**(Continued)**

**6. GOVERNANCE COSTS**

	Unrestricted funds	Restricted funds	31st Dec 2023	31st Dec 2022
	£	£	£	£
Honaria	2,400	-	2,400	2,400
Professional fees (including accountancy)	720	-	720	1,240
Bank interest	-	-	-	-
	<u>3,120</u>	<u>-</u>	<u>3,120</u>	<u>3,640</u>

**7. OTHER RESOURCES EXPENDED**

	Unrestricted funds	Restricted funds	31st Dec 2023	31st Dec 2022
	£	£	£	£
Hall improvements and capital expenditure	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for this year nor for the prior year .

**Trustees' Expenses**

There were no trustees' expenses paid for this year nor for the prior year.

**9. STAFF COSTS**

	31st Dec 2023	31st Dec 2022
	£	£
Wages and salaries	34,762	32,105
Social security	-	-
	<u>34,762</u>	<u>32,105</u>

The average monthly number of employees during the year was as follows:

	31st Dec 2023	31st Dec 2022
	£	£
Average number of employees	2	2
	<u>2</u>	<u>2</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2023**  
**(Continued)**

**10. TANGIBLE FIXED ASSETS**

	Freehold property	Plant and machinery	Computer equipment	Totals
<b>COST</b>				
Opening	664,529	24,595	3,101	692,225
Additions	-	-	-	-
Grants received	-	-	-	-
Closing	<u>664,529</u>	<u>24,595</u>	<u>3,101</u>	<u>692,225</u>
<b>DEPRECIATION</b>				
Opening	-	20,966	2,521	23,487
Charge for year	-	907	87	994
Closing	<u>-</u>	<u>21,873</u>	<u>2,608</u>	<u>24,481</u>
<b>NET BOOK VALUE AT</b>				
31st Dec 2023	<u>664,529</u>	<u>2,722</u>	<u>493</u>	<u>667,744</u>
31st Dec 2022	<u>664,529</u>	<u>3,629</u>	<u>580</u>	<u>668,738</u>

**11. STOCKS**

	31st Dec 2023 £	31st Dec 2022 £
Stocks	285	285
	<u>285</u>	<u>285</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31st Dec 2023 £	31st Dec 2022 £
Amounts recoverable on contract	3,240	4,525
Prepayments	-	-
	<u>3,240</u>	<u>4,525</u>

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

	31st Dec 2023 £	31st Dec 2022 £
Trade creditors	3,675	2,776
Wages creditor	-	-
	<u>3,675</u>	<u>2,776</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2023**  
**(Continued)**

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	31st Dec 2023	31st Dec 2022
	£	£	£	£
Fixed assets	667,744	-	667,744	668,738
Current assets	71,802	3,267	75,069	74,743
Current liabilities	(3,675)	-	(3,675)	(2,776)
	<u>735,871</u>	<u>3,267</u>	<u>739,138</u>	<u>740,705</u>

**Llandybie Public Memorial Hall**  
**Detailed Statement of Financial Activities for the year ended**  
**31 December 2023**

	31st Dec 2023	31st Dec 2022
	£	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Other Grants & Donations	-	-
Llandybie Media Resource Centre	-	-
Main Grants	1,600	1,485
<b>Investment income</b>		
Deposit account interest	428	29
<b>Incoming resources from charitable activities</b>		
Hire of hall and sundry income	55,111	51,961
Post Office income	8,642	9,424
<b>Total income</b>	65,781	62,899
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Catering, kitchen and bar purchases	-	-
Post Office purchases	-	-
Wages and staff pensions	34,762	32,105
Repairs, renewals and cleaning	10,675	5,420
Sundry expenses	-	-
Light and heat	10,630	7,738
Training	-	-
Water rates	870	392
Fire safety and alarms	1,476	1,370
Telephone and office expenses	2,344	1,795
Licences	-	-
Depreciation	994	1,311
<b>Governance costs</b>		
Honaria	2,400	2,400
Professional fees (including accountancy)	720	1,240
Bank interest	-	-
<b>Other resources expended</b>		
Hall improvements and capital expenditure	-	-
<b>Support costs</b>		
<b>Management</b>		
Insurance	2,477	2,419
<b>Finance</b>		
Bank charges	-	-
<b>Total resources expended</b>	67,348	56,190
<b>Net income / (expenditure)</b>	(1,567)	6,709

This page does not form part of the statutory financial statements

**PUBLIC MEMORIAL HALL AND RECREATION GROUND**

England & Wales - Charity number 523895

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# Accounts

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REGISTERED CHARITY NUMBER: 523895

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended  
31 December 2022**

**for  
Llandybie Public Memorial Hall**

**Waltwood Accountants**  
Certified Public Accountants  
Bron Haul  
Johns Terrace  
Carmel  
Llanelli  
Carmarthenshire  
SA14 7SD

## Llandybie Public Memorial Hall

### Contents of the Financial Statements for the year ended 31 December 2022

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Report of the Trustees	1 to 2
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Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

**Llandybie Public Memorial Hall**  
**Report of the Trustees for the year ended**  
**31 December 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number** 523895

**Principal address**

Woodfield Road  
Llandybie  
Ammanford  
Carmarthenshire  
SA18 3UR

**Trustees**

Chairperson	Sammy Davies	Secretary	Ann Richards
Treasurer	Delyth Price		

**Committee Members**

**Independent Examiner**

Neil C Barrett f.c.p.a.  
Waltwood Accountants  
Bron Haul  
Johns Terrace  
Carmel  
Llanelli  
Carmarthenshire  
SA14 7SD

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**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.

**Events and activities which take place at the Memorial Hall on a regular basis**

Hywel Dda Health Board Leg Ulcer Clinic  
Actif Sport and Leisure  
Burlesque Dancing  
The Old Mill Foundation  
Weight Loss Your Way with Paula  
Girl Guides  
Llandeilo Quilters  
Llandybie Womens Institute  
Footcare  
Dawnsyr Penrhyd  
The Mix Youth Group  
Llandybie Youth Group  
Ammanford Evangelical Church

**Llandybie Public Memorial Hall**  
**Report of the Trustees for the year ended**  
**31 December 2022**

**One Off and Block bookings**

Hywel Dda Health Board  
Carmarthenshire County Council  
Barod Cymru  
Carmarthenshire Carers  
Kirks Canine Academy  
Happy Paws

**Key links built between:**

Health board  
Local GP's  
3<sup>rd</sup> sector broker  
A number of 3<sup>rd</sup> sector organisations

Children's Birthday Parties

We would once again like to thank Llandybie Community Council for their continued support and annual donation to Hall.

## **Independent Examiner's Report to the Trustees of Llandybie Public Memorial Hall**

I report on the financial statements of the Charity on pages 6 to 12 for the year ended 31st December 2022

### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

## Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that

1) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;



Neil C Barrett f.c.p.a.  
Waltwood Accountants  
Bron Haul  
Johns Terrace  
Carmel  
Llanelli  
Carmarthenshire  
SA14 7SD

Date: 20/03/2023

**Llandybie Public Memorial Hall**  
**Statement of Financial Activities for the year ended**  
**31 December 2022**

		Unrestricted funds	Restricted funds	31st Dec 2022	31st Dec 2021
	Notes	£	£	Total Funds £	Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	1,485	-	1,485	11,320
Investment income	3	29	-	29	3
<b>Incoming resources from charitable activities:</b>					
Charitable activities	4	61,385	-	61,385	39,377
<b>Total incoming resources</b>		<u>62,899</u>	<u>-</u>	<u>62,899</u>	<u>50,700</u>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Charitable activities	5	52,550	-	52,550	45,229
<b>Governance costs</b>	6	3,640	-	3,640	6,795
<b>Other resources expended</b>	7	-	-	-	-
<b>Total resources expended</b>		<u>56,190</u>	<u>-</u>	<u>56,190</u>	<u>52,024</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		6,709	-	6,709	(1,324)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		732,053	3,267	735,320	735,320
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>738,762</u></u>	<u><u>3,267</u></u>	<u><u>742,029</u></u>	<u><u>733,996</u></u>

The notes form part of these financial statements

**Llandybie Public Memorial Hall  
Balance Sheet at  
31 December 2022**

	Notes	31st Dec 2022 £	31st Dec 2021 £
<b>FIXED ASSETS</b>			
Tangible assets	10	668,738	669,450
<b>CURRENT ASSETS</b>			
Stocks	11	285	285
Debtors	12	4,525	6,355
Cash at bank and in hand		69,933	66,658
		<u>74,743</u>	<u>73,298</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(2,776)	(8,752)
<b>NET CURRENT ASSETS</b>		<u>71,967</u>	<u>64,546</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		740,705	733,996
<b>NET ASSETS</b>		<u>740,705</u>	<u>733,996</u>
<b>FUNDS</b>			
	14		
Unrestricted funds:			
General fund		178,462	171,753
Revaluation surplus		558,976	558,976
		<u>737,438</u>	<u>730,729</u>
Restricted funds:			
Main Grant		3,267	3,267
<b>TOTAL FUNDS</b>		<u>740,705</u>	<u>733,996</u>

The financial statements were approved by the Board of Trustees on ...../...../..... and were signed on its behalf by:



.....  
S Davies - Trustee



.....  
A Richards -Trustee

The notes form part of these financial statements

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2022**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the 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 with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

**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.

Plant and machinery	25% reducing balance
Computer equipment	15% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2022**  
**(Continued)**

**2. VOLUNTARY INCOME**

	Unrestricted funds	Restricted funds	31st Dec 2022	31st Dec 2021
	£	£	£	£
Other Grants & Donations	-	-	-	-
Llandybie Media Resource Centre	-	-	-	-
Main Grants	1,485	-	1,485	11,320
	<u>1,485</u>	<u>-</u>	<u>1,485</u>	<u>11,320</u>

**3. INVESTMENT INCOME**

	31st Dec 2022	31st Dec 2021
	£	£
Deposit account interest	29	3
	<u>29</u>	<u>3</u>

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted funds	Restricted funds	31st Dec 2022	31st Dec 2021
	£	£	£	£
Hire of hall and sundry income	51,961	-	51,961	30,178
Post Office income	9,424	-	9,424	9,199
	<u>61,385</u>	<u>-</u>	<u>61,385</u>	<u>39,377</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Unrestricted funds	Restricted funds	31st Dec 2022	31st Dec 2021
	£	£	£	£
Catering, kitchen and bar purchases	-	-	-	6
Post Office purchases	-	-	-	-
Wages and staff pensions	32,105	-	32,105	30,908
Repairs, renewals and cleaning	5,420	-	5,420	3,076
Sundry expenses	-	-	-	-
Light and heat	7,738	-	7,738	5,098
Training	-	-	-	-
Water rates	392	-	392	133
Fire safety and alarms	1,370	-	1,370	961
Telephone and office expenses	1,795	-	1,795	1,555
Licences	-	-	-	-
Depreciation	1,311	-	1,311	1,533
Insurance	2,419	-	2,419	1,959
Bank charges	-	-	-	-
	<u>52,550</u>	<u>-</u>	<u>52,550</u>	<u>45,229</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2022**  
**(Continued)**

**6. GOVERNANCE COSTS**

	Unrestricted funds	Restricted funds	31st Dec 2022	31st Dec 2021
	£	£	£	£
Honaria	2,400	-	2,400	1,300
Professional fees (including accountancy)	1,240	-	1,240	5,495
Bank interest	-	-	-	-
	<u>3,640</u>	<u>-</u>	<u>3,640</u>	<u>6,795</u>

**7. OTHER RESOURCES EXPENDED**

	Unrestricted funds	Restricted funds	31st Dec 2022	31st Dec 2021
	£	£	£	£
Hall improvements and capital expenditure	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for this year nor for the prior year .

**Trustees' Expenses**

There were no trustees' expenses paid for this year nor for the prior year.

**9. STAFF COSTS**

	31st Dec 2022	31st Dec 2021
	£	£
Wages and salaries	32,105	30,908
Social security	-	-
	<u>32,105</u>	<u>30,908</u>

The average monthly number of employees during the year was as follows:

	31st Dec 2022	31st Dec 2021
	£	£
Average number of employees	2	2
	<u>2</u>	<u>2</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2022**  
**(Continued)**

**10. TANGIBLE FIXED ASSETS**

	Freehold property	Plant and machinery	Computer equipment	Totals
<b>COST</b>				
Opening	664,529	23,996	3,101	691,626
Additions	-	599	-	599
Grants received	-	-	-	-
Closing	<u>664,529</u>	<u>24,595</u>	<u>3,101</u>	<u>692,225</u>
<b>DEPRECIATION</b>				
Opening	-	19,757	2,419	22,176
Charge for year	-	1,209	102	1,311
Closing	<u>-</u>	<u>20,966</u>	<u>2,521</u>	<u>23,487</u>
<b>NET BOOK VALUE AT</b>				
31st Dec 2022	<u>664,529</u>	<u>3,629</u>	<u>580</u>	<u>668,738</u>
31st Dec 2021	<u>664,529</u>	<u>4,239</u>	<u>682</u>	<u>669,450</u>

**11. STOCKS**

	31st Dec 2022 £	31st Dec 2021 £
Stocks	285	285
	<u>285</u>	<u>285</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31st Dec 2022 £	31st Dec 2021 £
Amounts recoverable on contract	4,525	6,355
Prepayments	-	-
	<u>4,525</u>	<u>6,355</u>

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

	31st Dec 2022 £	31st Dec 2021 £
Trade creditors	2,776	8,752
Wages creditor	-	-
	<u>2,776</u>	<u>8,752</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2022**  
**(Continued)**

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	31st Dec 2022	31st Dec 2021
	£	£	£	£
Fixed assets	668,738	-	668,738	669,450
Current assets	71,476	3,267	74,743	73,298
Current liabilities	(2,776)	-	(2,776)	(8,752)
	<u>737,438</u>	<u>3,267</u>	<u>740,705</u>	<u>733,996</u>

**Llandybie Public Memorial Hall**  
**Detailed Statement of Financial Activities for the year ended**  
**31 December 2022**

	31st Dec 2022	31st Dec 2021
	£	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Other Grants & Donations	-	-
Llandybie Media Resource Centre	-	-
Main Grants	1,485	11,320
<b>Investment income</b>		
Deposit account interest	29	3
<b>Incoming resources from charitable activities</b>		
Hire of hall and sundry income	51,961	30,178
Post Office income	9,424	9,199
<b>Total income</b>	62,899	50,700
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Catering, kitchen and bar purchases	-	6
Post Office purchases	-	-
Wages and staff pensions	32,105	30,908
Repairs, renewals and cleaning	5,420	3,076
Sundry expenses	-	-
Light and heat	7,738	5,098
Training	-	-
Water rates	392	133
Fire safety and alarms	1,370	961
Telephone and office expenses	1,795	1,555
Licences	-	-
Depreciation	1,311	1,533
<b>Governance costs</b>		
Honaria	2,400	1,300
Professional fees (including accountancy)	1,240	5,495
Bank interest	-	-
<b>Other resources expended</b>		
Hall improvements and capital expenditure	-	-
<b>Support costs</b>		
<b>Management</b>		
Insurance	2,419	1,959
<b>Finance</b>		
Bank charges	-	-
<b>Total resources expended</b>	56,190	52,024
<b>Net income / (expenditure)</b>	6,709	(1,324)

This page does not form part of the statutory financial statements

**PUBLIC MEMORIAL HALL AND RECREATION GROUND**

England & Wales - Charity number 523895

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# Accounts

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# Llandybie Public Memorial Hall Report. Yearend December 2021.

The hall has bounce back very well since the pandemic, financially we rode through the storm using the rainy-day reserves.

The hirer's have returned and a study footfall are coming back through the doors.

The post office sadly continues to make a lost with the hall subsidising it to the tune of £250 per month. As a business model the post office doesn't work for the hall. However, there is a big community need for the service within our village, Therefore, it was agreed that the hall would continue to support it for the time being, but have periodic reviews.

The two staff that are employed by the hall are both generic workers, which is important for the sustainability of the hall. As trustees we would like to thank both Ian & Mandy for their hard work.

Financially the hall is in a good position, and the buildings are all in a good state of repair. We have no plans to make any capital investments into the buildings at this present time, we will just continue with our regular maintenance program.

Finally, last year I announced that this was my last year in office as honourable secretary for the hall, a position that I've enjoyed immensely.

It's been a pleasure taking the hall through the regeneration into the one stop shop. In the early days twenty years ago myself and Tony, Burnt the midnight oil, planning and rewriting the bids over and over - with Tony proofreading. We had many meetings with funders and builders. It was a big learning curve for us both.

It is with sadness that I close this final report from me, I wish the charity well, and long may it continue to serve the people of Llandybie as it was intended when set up in 1924.

Diolch Yn Fawr

Ann Richards  
Honourable Secretary

**REGISTERED CHARITY NUMBER: 523895**

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended  
31 December 2021**

**for  
Llandybie Public Memorial Hall**

**Waltwood Accountants**  
Certified Public Accountants  
Bron Haul  
Johns Terrace  
Carmel  
Llanelli  
Carmarthenshire  
SA14 7SD

## Llandybie Public Memorial Hall

### Contents of the Financial Statements for the year ended 31 December 2021

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Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

**Llandybie Public Memorial Hall**  
**Report of the Trustees for the year ended**  
**31 December 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

523895

**Principal address**

Woodfield Road  
Llandybie  
Ammanford  
Carmarthenshire  
SA18 3UR

**Trustees**

Chairperson  
Treasurer

Sammy Davies  
Delyth Price

Secretary

Ann Richards

**Committee Members**

Moyra Davies (until passing away on 12/12/2021)

**Independent Examiner**

Neil C Barrett f.c.p.a.  
Waltwood Accountants  
Bron Haul  
Johns Terrace  
Carmel  
Llanelli  
Carmarthenshire  
SA14 7SD

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**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.

**Events and activities which take place at the Memorial Hall on a regular basis**

Hywel Dda Health Board Leg Ulcer Clinic  
Actif Sport and Leisure  
Burlesque Dancing  
The Old Mill Foundation  
Weight Loss Your Way with Paula  
Girl Guides  
Llandeilo Quilters  
Llandybie Womens Institute  
Footcare  
Dawnswyr Penrhyd  
The Mix Youth Group  
Llandybie Youth Group  
Ammanford Evangelical Church

**Llandybie Public Memorial Hall**  
**Report of the Trustees for the year ended**  
**31 December 2021**

**One Off and Block bookings**

Hywel Dda Health Board  
Carmarthenshire County Council  
Barod Cymru  
Carmarthenshire Carers  
Kirks Canine Academy  
Happy Paws  
WCKA karate & Kickboxing

Children's Birthday Parties

**Key links built between:**

Health board  
Local GP's  
3<sup>rd</sup> sector broker  
A number of 3<sup>rd</sup> sector organisations

Like 2020, 2021 has been another different type of year for the Hall. With Coronavirus restrictions in place for a large part of the year, this

We would once again like to thank Llandybie Community Council for their continued support and annual donation to Hall.

## **Independent Examiner's Report to the Trustees of Llandybie Public Memorial Hall**

I report on the financial statements of the Charity on pages 6 to 12 for the year ended 31st December 2021

### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

## Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that

1) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;



Neil C Barrett f.c.p.a.  
Waltwood Accountants  
Bron Haul  
Johns Terrace  
Carmel  
Llanelli  
Carmarthenshire  
SA14 7SD

Date: 18/07/2022.....

**Llandybie Public Memorial Hall**  
**Statement of Financial Activities for the year ended**  
**31 December 2021**

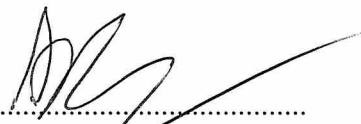
		Unrestricted funds	Restricted funds	31st Dec 2021 Total Funds £	31st Dec 2020 Total funds £
	Notes	£	£		
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	11,320	-	11,320	2,420
Investment income	3	3	-	3	24
<b>Incoming resources from charitable activities</b>					
Charitable activities	4	39,377	-	39,377	41,733
<b>Total incoming resources</b>		50,700	-	50,700	44,177
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Charitable activities	5	45,229	-	45,229	53,169
<b>Governance costs</b>	6	6,795	-	6,795	1,742
<b>Other resources expended</b>	7	-	-	-	-
<b>Total resources expended</b>		52,024	-	52,024	54,911
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(1,324)	-	(1,324)	(10,734)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		732,053	3,267	735,320	746,054
<b>TOTAL FUNDS CARRIED FORWARD</b>		730,729	3,267	733,996	735,320

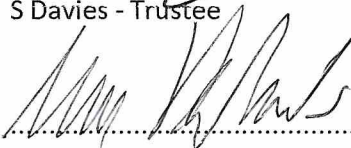
The notes form part of these financial statements

**Llandybie Public Memorial Hall  
Balance Sheet at  
31 December 2021**

	Notes	31st Dec 2021 £	31st Dec 2020 £
<b>FIXED ASSETS</b>			
Tangible assets	10	669,450	670,384
<b>CURRENT ASSETS</b>			
Stocks	11	285	285
Debtors	12	6,355	5,114
Cash at bank and in hand		66,658	64,191
		<u>73,298</u>	<u>69,590</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(8,752)	(4,654)
		<u>64,546</u>	<u>64,936</u>
<b>NET CURRENT ASSETS</b>			
		<u>733,996</u>	<u>735,320</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>733,996</u>	<u>735,320</u>
<b>NET ASSETS</b>			
		<u>733,996</u>	<u>735,320</u>
<b>FUNDS</b>			
	14		
Unrestricted funds:			
General fund		171,753	173,077
Revaluation surplus		558,976	558,976
		<u>730,729</u>	<u>732,053</u>
Restricted funds:			
Main Grant		3,267	3,267
		<u>733,996</u>	<u>735,320</u>
<b>TOTAL FUNDS</b>			

The financial statements were approved by the Board of Trustees on ...../...../..... and were signed on its behalf by:

  
 .....  
 S Davies - Trustee

  
 .....  
 A Richards -Trustee

The notes form part of these financial statements

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2021**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the 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 with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

**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.

Plant and machinery	25% reducing balance
Computer equipment	15% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2021**  
**(Continued)**

**2. VOLUNTARY INCOME**

	Unrestricted funds	Restricted funds	31st Dec 2021	31st Dec 2020
	£	£	£	£
Other Grants & Donations	-	-	-	-
Llandybie Media Resource Centre	-	-	-	-
Main Grants	11,320	-	11,320	2,420
	<u>11,320</u>	<u>-</u>	<u>11,320</u>	<u>2,420</u>

**3. INVESTMENT INCOME**

	31st Dec 2021	31st Dec 2020
	£	£
Deposit account interest	3	24
	<u>3</u>	<u>24</u>

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted funds	Restricted funds	31st Dec 2021	31st Dec 2020
	£	£	£	£
Hire of hall and sundry income	30,178	-	30,178	29,166
Post Office income	9,199	-	9,199	12,567
	<u>39,377</u>	<u>-</u>	<u>39,377</u>	<u>41,733</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Unrestricted funds	Restricted funds	31st Dec 2021	31st Dec 2020
	£	£	£	£
Catering, kitchen and bar purchases	6	-	6	355
Post Office purchases	-	-	-	-
Wages and staff pensions	30,908	-	30,908	30,764
Repairs, renewals and cleaning	3,076	-	3,076	8,971
Sundry expenses	-	-	-	-
Light and heat	5,098	-	5,098	5,652
Training	-	-	-	-
Water rates	133	-	133	680
Fire safety and alarms	961	-	961	1,105
Telephone and office expenses	1,555	-	1,555	1,895
Licences	-	-	-	-
Depreciation	1,533	-	1,533	1,826
Insurance	1,959	-	1,959	1,921
Bank charges	-	-	-	-
	<u>45,229</u>	<u>-</u>	<u>45,229</u>	<u>53,169</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2021**  
**(Continued)**

**6. GOVERNANCE COSTS**

	Unrestricted funds	Restricted funds	31st Dec 2021	31st Dec 2020
	£	£	£	£
Honaria	1,300	-	1,300	1,357
Professional fees (including accountancy)	5,495	-	5,495	385
Bank interest	-	-	-	-
	<u>6,795</u>	<u>-</u>	<u>6,795</u>	<u>1,742</u>

**7. OTHER RESOURCES EXPENDED**

	Unrestricted funds	Restricted funds	31st Dec 2021	31st Dec 2020
	£	£	£	£
Hall improvements and capital expenditure	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for this year nor for the prior year .

**Trustees' Expenses**

There were no trustees' expenses paid for this year nor for the prior year.

**9. STAFF COSTS**

	31st Dec 2021	31st Dec 2020
	£	£
Wages and salaries	30,908	30,764
Social security	-	-
	<u>30,908</u>	<u>30,764</u>

The average monthly number of employees during the year was as follows:

	31st Dec 2021	31st Dec 2020
	£	£
Average number of employees	2	2
	<u>2</u>	<u>2</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2021**  
**(Continued)**

**10. TANGIBLE FIXED ASSETS**

	Freehold property	Plant and machinery	Computer equipment	Totals
<b>COST</b>				
Opening	664,529	23,397	3,101	691,027
Additions	-	599	-	599
Grants received	-	-	-	-
Closing	<u>664,529</u>	<u>23,996</u>	<u>3,101</u>	<u>691,626</u>
<b>DEPRECIATION</b>				
Opening	-	18,344	2,299	20,643
Charge for year	-	1,413	120	1,533
Closing	<u>-</u>	<u>19,757</u>	<u>2,419</u>	<u>22,176</u>
<b>NET BOOK VALUE AT</b>				
31st Dec 2021	<u>664,529</u>	<u>4,239</u>	<u>682</u>	<u>669,450</u>
31st Dec 2020	<u>664,529</u>	<u>5,053</u>	<u>802</u>	<u>670,384</u>

**11. STOCKS**

	31st Dec 2021 £	31st Dec 2020 £
Stocks	285	285
	<u>285</u>	<u>285</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31st Dec 2021 £	31st Dec 2020 £
Amounts recoverable on contract	6,355	5,114
Prepayments	-	-
	<u>6,355</u>	<u>5,114</u>

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

	31st Dec 2021 £	31st Dec 2020 £
Trade creditors	8,752	4,654
Wages creditor	-	-
	<u>8,752</u>	<u>4,654</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2021**  
**(Continued)**

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	31st Dec 2021	31st Dec 2020
	£	£	£	£
Fixed assets	669,450	-	669,450	670,454
Current assets	70,031	3,267	73,298	69,590
Current liabilities	(8,752)	-	(8,752)	(4,654)
	<u>730,729</u>	<u>3,267</u>	<u>733,996</u>	<u>735,390</u>

**Llandybie Public Memorial Hall**  
**Detailed Statement of Financial Activities for the year ended**  
**31 December 2021**

	31st Dec 2021	31st Dec 2020
	£	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Other Grants & Donations	-	-
Llandybie Media Resource Centre	-	-
Main Grants	11,320	2,420
<b>Investment income</b>		
Deposit account interest	3	24
<b>Incoming resources from charitable activities</b>		
Hire of hall and sundry income	30,178	29,166
Post Office income	9,199	12,567
<b>Total income</b>	50,700	44,177
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Catering, kitchen and bar purchases	6	355
Post Office purchases	-	-
Wages and staff pensions	30,908	30,764
Repairs, renewals and cleaning	3,076	8,971
Sundry expenses	-	-
Light and heat	5,098	5,652
Training	-	-
Water rates	133	680
Fire safety and alarms	961	1,105
Telephone and office expenses	1,555	1,895
Licences	-	-
Depreciation	1,533	1,826
<b>Governance costs</b>		
Honaria	1,300	1,357
Professional fees (including accountancy)	5,495	385
Bank interest	-	-
<b>Other resources expended</b>		
Hall improvements and capital expenditure	-	-
<b>Support costs</b>		
<b>Management</b>		
Insurance	1,959	1,921
<b>Finance</b>		
Bank charges	-	-
<b>Total resources expended</b>	52,024	54,911
<b>Net income / (expenditure)</b>	(1,324)	(10,734)

This page does not form part of the statutory financial statements

**REGISTERED CHARITY NUMBER: 523895**

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended  
31 December 2021**

**for  
Llandybie Public Memorial Hall**

**Waltwood Accountants**  
Certified Public Accountants  
Bron Haul  
Johns Terrace  
Carmel  
Llanelli  
Carmarthenshire  
SA14 7SD

## Llandybie Public Memorial Hall

### Contents of the Financial Statements for the year ended 31 December 2021

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Balance Sheet	6
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Detailed Statement of Financial Activities	12

**Llandybie Public Memorial Hall**  
**Report of the Trustees for the year ended**  
**31 December 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

523895

**Principal address**

Woodfield Road  
Llandybie  
Ammanford  
Carmarthenshire  
SA18 3UR

**Trustees**

Chairperson  
Treasurer

Sammy Davies  
Delyth Price

Secretary

Ann Richards

**Committee Members**

Moyra Davies (until passing away on 12/12/2021)

**Independent Examiner**

Neil C Barrett f.c.p.a.  
Waltwood Accountants  
Bron Haul  
Johns Terrace  
Carmel  
Llanelli  
Carmarthenshire  
SA14 7SD

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**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.

**Events and activities which take place at the Memorial Hall on a regular basis**

Hywel Dda Health Board Leg Ulcer Clinic  
Actif Sport and Leisure  
Burlesque Dancing  
The Old Mill Foundation  
Weight Loss Your Way with Paula  
Girl Guides  
Llandeilo Quilters  
Llandybie Womens Institute  
Footcare  
Dawnswyr Penrhyd  
The Mix Youth Group  
Llandybie Youth Group  
Ammanford Evangelical Church

**Llandybie Public Memorial Hall**  
**Report of the Trustees for the year ended**  
**31 December 2021**

**One Off and Block bookings**

Hywel Dda Health Board  
Carmarthenshire County Council  
Barod Cymru  
Carmarthenshire Carers  
Kirks Canine Academy  
Happy Paws  
WCKA karate & Kickboxing

Children's Birthday Parties

**Key links built between:**

Health board  
Local GP's  
3<sup>rd</sup> sector broker  
A number of 3<sup>rd</sup> sector organisations

Like 2020, 2021 has been another different type of year for the Hall. With Coronavirus restrictions in place for a large part of the year, this

We would once again like to thank Llandybie Community Council for their continued support and annual donation to Hall.

## **Independent Examiner's Report to the Trustees of Llandybie Public Memorial Hall**

I report on the financial statements of the Charity on pages 6 to 12 for the year ended 31st December 2021

### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

## Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that

1) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;



Neil C Barrett f.c.p.a.  
Waltwood Accountants  
Bron Haul  
Johns Terrace  
Carmel  
Llanelli  
Carmarthenshire  
SA14 7SD

Date: 18/07/2022.....

**Llandybie Public Memorial Hall**  
**Statement of Financial Activities for the year ended**  
**31 December 2021**

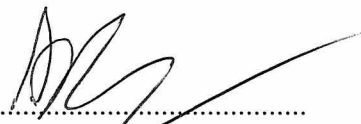
		Unrestricted funds	Restricted funds	31st Dec 2021 Total Funds £	31st Dec 2020 Total funds £
	Notes	£	£		
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	11,320	-	11,320	2,420
Investment income	3	3	-	3	24
<b>Incoming resources from charitable activities</b>					
Charitable activities	4	39,377	-	39,377	41,733
<b>Total incoming resources</b>		50,700	-	50,700	44,177
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Charitable activities	5	45,229	-	45,229	53,169
<b>Governance costs</b>	6	6,795	-	6,795	1,742
<b>Other resources expended</b>	7	-	-	-	-
<b>Total resources expended</b>		52,024	-	52,024	54,911
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(1,324)	-	(1,324)	(10,734)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		732,053	3,267	735,320	746,054
<b>TOTAL FUNDS CARRIED FORWARD</b>		730,729	3,267	733,996	735,320

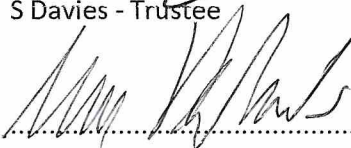
The notes form part of these financial statements

**Llandybie Public Memorial Hall  
Balance Sheet at  
31 December 2021**

	Notes	31st Dec 2021 £	31st Dec 2020 £
<b>FIXED ASSETS</b>			
Tangible assets	10	669,450	670,384
<b>CURRENT ASSETS</b>			
Stocks	11	285	285
Debtors	12	6,355	5,114
Cash at bank and in hand		66,658	64,191
		73,298	69,590
<b>CREDITORS</b>			
Amounts falling due within one year	13	(8,752)	(4,654)
		64,546	64,936
<b>NET CURRENT ASSETS</b>			
		733,996	735,320
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		733,996	735,320
<b>NET ASSETS</b>			
		733,996	735,320
<b>FUNDS</b>			
	14		
Unrestricted funds:			
General fund		171,753	173,077
Revaluation surplus		558,976	558,976
		730,729	732,053
Restricted funds:			
Main Grant		3,267	3,267
		733,996	735,320
<b>TOTAL FUNDS</b>			
		733,996	735,320

The financial statements were approved by the Board of Trustees on ...../...../..... and were signed on its behalf by:

  
 .....  
 S Davies - Trustee

  
 .....  
 A Richards -Trustee

The notes form part of these financial statements

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2021**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the 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 with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

**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.

Plant and machinery	25% reducing balance
Computer equipment	15% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2021**  
**(Continued)**

**2. VOLUNTARY INCOME**

	Unrestricted funds	Restricted funds	31st Dec 2021	31st Dec 2020
	£	£	£	£
Other Grants & Donations	-	-	-	-
Llandybie Media Resource Centre	-	-	-	-
Main Grants	11,320	-	11,320	2,420
	<u>11,320</u>	<u>-</u>	<u>11,320</u>	<u>2,420</u>

**3. INVESTMENT INCOME**

	31st Dec 2021	31st Dec 2020
	£	£
Deposit account interest	3	24
	<u>3</u>	<u>24</u>

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted funds	Restricted funds	31st Dec 2021	31st Dec 2020
	£	£	£	£
Hire of hall and sundry income	30,178	-	30,178	29,166
Post Office income	9,199	-	9,199	12,567
	<u>39,377</u>	<u>-</u>	<u>39,377</u>	<u>41,733</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Unrestricted funds	Restricted funds	31st Dec 2021	31st Dec 2020
	£	£	£	£
Catering, kitchen and bar purchases	6	-	6	355
Post Office purchases	-	-	-	-
Wages and staff pensions	30,908	-	30,908	30,764
Repairs, renewals and cleaning	3,076	-	3,076	8,971
Sundry expenses	-	-	-	-
Light and heat	5,098	-	5,098	5,652
Training	-	-	-	-
Water rates	133	-	133	680
Fire safety and alarms	961	-	961	1,105
Telephone and office expenses	1,555	-	1,555	1,895
Licences	-	-	-	-
Depreciation	1,533	-	1,533	1,826
Insurance	1,959	-	1,959	1,921
Bank charges	-	-	-	-
	<u>45,229</u>	<u>-</u>	<u>45,229</u>	<u>53,169</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2021**  
**(Continued)**

**6. GOVERNANCE COSTS**

	Unrestricted funds	Restricted funds	31st Dec 2021	31st Dec 2020
	£	£	£	£
Honaria	1,300	-	1,300	1,357
Professional fees (including accountancy)	5,495	-	5,495	385
Bank interest	-	-	-	-
	<u>6,795</u>	<u>-</u>	<u>6,795</u>	<u>1,742</u>

**7. OTHER RESOURCES EXPENDED**

	Unrestricted funds	Restricted funds	31st Dec 2021	31st Dec 2020
	£	£	£	£
Hall improvements and capital expenditure	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for this year nor for the prior year .

**Trustees' Expenses**

There were no trustees' expenses paid for this year nor for the prior year.

**9. STAFF COSTS**

	31st Dec 2021	31st Dec 2020
	£	£
Wages and salaries	30,908	30,764
Social security	-	-
	<u>30,908</u>	<u>30,764</u>

The average monthly number of employees during the year was as follows:

	31st Dec 2021	31st Dec 2020
	£	£
Average number of employees	2	2
	<u>2</u>	<u>2</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2021**  
**(Continued)**

**10. TANGIBLE FIXED ASSETS**

	Freehold property	Plant and machinery	Computer equipment	Totals
<b>COST</b>				
Opening	664,529	23,397	3,101	691,027
Additions	-	599	-	599
Grants received	-	-	-	-
Closing	<u>664,529</u>	<u>23,996</u>	<u>3,101</u>	<u>691,626</u>
<b>DEPRECIATION</b>				
Opening	-	18,344	2,299	20,643
Charge for year	-	1,413	120	1,533
Closing	<u>-</u>	<u>19,757</u>	<u>2,419</u>	<u>22,176</u>
<b>NET BOOK VALUE AT</b>				
31st Dec 2021	<u>664,529</u>	<u>4,239</u>	<u>682</u>	<u>669,450</u>
31st Dec 2020	<u>664,529</u>	<u>5,053</u>	<u>802</u>	<u>670,384</u>

**11. STOCKS**

	31st Dec 2021 £	31st Dec 2020 £
Stocks	285	285
	<u>285</u>	<u>285</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31st Dec 2021 £	31st Dec 2020 £
Amounts recoverable on contract	6,355	5,114
Prepayments	-	-
	<u>6,355</u>	<u>5,114</u>

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

	31st Dec 2021 £	31st Dec 2020 £
Trade creditors	8,752	4,654
Wages creditor	-	-
	<u>8,752</u>	<u>4,654</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2021**  
**(Continued)**

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	31st Dec 2021	31st Dec 2020
	£	£	£	£
Fixed assets	669,450	-	669,450	670,454
Current assets	70,031	3,267	73,298	69,590
Current liabilities	(8,752)	-	(8,752)	(4,654)
	<u>730,729</u>	<u>3,267</u>	<u>733,996</u>	<u>735,390</u>

**Llandybie Public Memorial Hall**  
**Detailed Statement of Financial Activities for the year ended**  
**31 December 2021**

	31st Dec 2021	31st Dec 2020
	£	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Other Grants & Donations	-	-
Llandybie Media Resource Centre	-	-
Main Grants	11,320	2,420
<b>Investment income</b>		
Deposit account interest	3	24
<b>Incoming resources from charitable activities</b>		
Hire of hall and sundry income	30,178	29,166
Post Office income	9,199	12,567
<b>Total income</b>	50,700	44,177
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
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<b>Finance</b>		
Bank charges	-	-
<b>Total resources expended</b>	52,024	54,911
<b>Net income / (expenditure)</b>	(1,324)	(10,734)

This page does not form part of the statutory financial statements

**PUBLIC MEMORIAL HALL AND RECREATION GROUND**

England & Wales - Charity number 523895

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# Accounts

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**REGISTERED CHARITY NUMBER: 523895**

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended  
31 December 2020**

**for  
Llandybie Public Memorial Hall**

**Waltwood Accountants**  
Certified Public Accountants  
Bron Haul  
Johns Terrace  
Carmel  
Llanelli  
Carmarthenshire  
SA14 7SD

## **Llandybie Public Memorial Hall**

### **Contents of the Financial Statements for the year ended 31 December 2020**

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**Llandybie Public Memorial Hall**  
**Report of the Trustees for the year ended**  
**31 December 2020**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number** 523895

**Principal address**

Woodfield Road  
 Llandybie  
 Ammanford  
 Carmarthenshire  
 SA18 3UR

**Trustees**

Chairperson	Sammy Davies	Secretary	Ann Richards
Treasurer	Delyth Price		

**Committee Members**

Moyra Davies

**Independent Examiner**

Neil C Barrett f.c.p.a.  
 Waltwood Accountants  
 Bron Haul  
 Johns Terrace  
 Carmel  
 Llanelli  
 Carmarthenshire  
 SA14 7SD

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**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.

**Events and activities which take place at the Memorial Hall on a regular basis**

Tybie Tots	Weekly: Mon 9.15am - 11.45am	Chris: 07970198838	Come along and have a coffee while your toddler/child enjoys playing
Longevity Life Circuit	Weekly: Mon 9.30am - 10.30am Wed 9.30am - 10.30am	The Health and Activity Team of Specialist Instructors	Cardiovascular focus as circuit format. Suitable for older adults (referral may be required)
Postural Stability	Weekly: Mon 10.30am - 12.30pm Wed 10.30am - 11.30am		Strength, balance and mobility focus for those with balance and musculoskeletal limitation (referral may be required)
Leg Ulcer Clinic	Weekly: Monday Thursday		Referral required

**Llandybie Public Memorial Hall**  
**Report of the Trustees for the year ended**  
**31 December 2020**  
**(Continued)**

Pilates	Weekly: Mon 6.30pm - 7.30pm Thu 6.30pm - 7.30pm	Steve Moon: 07894 669 672 info@stevemoon.com	Pilates - great exercise that helps improve strength, flexibility and posture
Yoga with Sharon Evans	Weekly: Mon 7.00pm - 8.00pm	Sharon Evans: 07977 901 618	Come and join me on the mats for a fun approach to Yoga. Classes consist of deep stretches and guided meditation
Old Mill Foundation Holistic Cancer Support	Weekly: Tue 10.00am - 5.00pm	Tel: 01792 851553 www.oldmillfoundation.co.uk Email:	Our aim at the Old Mill is to provide free physical and emotional support for people living with cancer. Coffee afternoon 1pm - 3pm for those living with cancer.
Coffee Morning	Weekly: Tue 10.30am - 12.00pm	Hall: (01269) 851110 admin@llandybiehall.co.uk	Everybody welcome. Come along and meet friends, old and new
Llandeilo Quilters	Weekly: Tue 7.00pm - 9.00pm	Hall: (01269) 851 110 admin@llandybiehall.co.uk	
Llandybie Womens Institute	2nd in Month: Tue: 7.00pm - 9.00pm	Sue Arnold: 01269 850 112	
Footcare	Weekly: 8.30am - 11.00am		
Walking Hockey	Weekly: Wed 1.30pm - 2.30pm		
Weight Watchers Carmarthenshire	Weekly: Wed: 4.45pm - 8.00pm	Paula Griffiths: 07777 777777	Here to help you lose weight in a healthy and sustainable way and to keep it off. Facebook: Weightwatchers Carmarthenshire Paula
The Mix	Weekly: Wed 5.00pm - 7.00pm	Adrienne Cleverly: 07 866 468 193 themix1430@gmail.com	The Mix Group is specifically set up to meet the social needs of young people with learning and / or physical disabilities
West Coast Taekwondo	Weekly: Wed 7.30pm - 8.30pm	Gethin 07342 975162	West Coast Taekwondo was born to serve the Community as the number one spot for building confidence, making new friends and learning life saving self-defence
Llandybie Youth Club	Weekly: Thu 5.00pm - 8.00pm	Hall: (01269) 851 110 admin@llandybiehall.co.uk	Youth club for ages 11 - 25

**Llandybie Public Memorial Hall**  
**Report of the Trustees for the year ended**  
**31 December 2020**  
**(Continued)**

Kirk's Cainine Academy	Weekly: Thu 6.30pm - 8.00pm	Alistair: 07854 426216	Fed up of your dog pulling on the lead? Tired of your dogs 'selective hearing'? Why not try our fun, reward-based dog training classes!
Dementia One Stop Shop	1st and 3rd in Month Fri 9.30am - 1.00pm	Dementia Helpline: 0808 808 2235	For Carers and people living with Dementia to get information on the support services and benefits that are available
Ammanford Evangelical Church	Weekly: Sun 10.30am - 11.45am	Tel: 01269 593 182 contact@ammanfo rdchurch.com	Ammanford Evangelical Church is a warm and welcoming community of people from the area who meet together to grow in their faith

**Events and activities which take place at the Memorial Hall on a regular basis - continued**

**One Off and Block bookings**

Hywel Dda Health Board  
Wcka karate & Kickboxing  
Golden Oldies  
Carmarthenshire Carers  
Tenovus  
Barod Cymru  
Llandybie Home Ed Group  
Carmarthenshire Bee Keeping Association  
Carmarthenshire Council  
Devco.org  
CAVS  
Children's Birthday Parties

**Key links built between:**

Health board  
Local GP's  
3<sup>rd</sup> sector broker  
A number of 3<sup>rd</sup> sector organisations

2020 has been different to previous years due to the Coronavirus Pandemic. We started the year of strong but due to the Coronavirus pandemic, we had to close to hirers for a number of months. Despite being allowed to open latterly, we only had a proportion of our pre-Coronavirus weekly / monthly hirers return. However, we did see some new hirers book (some temporarily) and this coupled with our regular hirers has helped us get back on track for the last few months of the year.

We changed the Post Office opening hours at the start of 2020 to help reduce our running costs of the Post Office. At the start of the Coronavirus pandemic we reduced them further again. These opening hours remained in place for the rest of 2020. The Post Office had a fairly positive year despite the pandemic.

We would like to thank Llandybie Community Council for their continued support and annual donation as well as this year having a further one-off donation to upgrade 2 of our CCTV cameras.

## **Independent Examiner's Report to the Trustees of Llandybie Public Memorial Hall**

I report on the financial statements of the Charity on pages 6 to 12 for the year ended 31st December 2020

### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

**Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that

1) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Neil C Barrett f.c.p.a.  
Waltwood Accountants  
Bron Haul  
Johns Terrace  
Carmel  
Llanelli  
Carmarthenshire  
SA14 7SD

Date: .....

**Llandybie Public Memorial Hall**  
**Statement of Financial Activities for the year ended**  
**31 December 2020**

		Unrestricted funds	Restricted funds	31st Dec 2020 Total Funds	31st Dec 2019 Total funds
	Notes	£	£	£	£
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	2,420	-	2,420	6,240
Investment income	3	24	-	24	-
<b>Incoming resources from charitable activities</b>					
Charitable activities	4	41,733	-	41,733	71,184
<b>Total incoming resources</b>		44,177	-	44,177	77,424
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Charitable activities	5	53,169	-	53,169	54,175
<b>Governance costs</b>	6	1,742	-	1,742	3,278
<b>Other resources expended</b>	7	-	-	-	-
<b>Total resources expended</b>		54,911	-	54,911	57,453
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(10,734)	-	(10,734)	19,971
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		742,787	3,267	746,054	726,083
<b>TOTAL FUNDS CARRIED FORWARD</b>		732,053	3,267	735,320	746,054

The notes form part of these financial statements

**Llandybie Public Memorial Hall  
Balance Sheet at  
31 December 2020**

	Notes	31st Dec 2020 £	31st Dec 2019 £
<b>FIXED ASSETS</b>			
Tangible assets	10	670,384	671,760
<b>CURRENT ASSETS</b>			
Stocks	11	285	285
Debtors	12	5,114	10,585
Cash at bank and in hand		64,191	66,511
		69,590	77,381
<b>CREDITORS</b>			
Amounts falling due within one year	13	(4,654)	(3,087)
<b>NET CURRENT ASSETS</b>		64,936	74,294
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		735,320	746,054
<b>NET ASSETS</b>		735,320	746,054
<b>FUNDS</b>			
	14		
Unrestricted funds:			
General fund		173,077	183,811
Revaluation surplus		558,976	558,976
		732,053	742,787
Restricted funds:			
Main Grant		3,267	3,267
<b>TOTAL FUNDS</b>		735,320	746,054

The financial statements were approved by the Board of Trustees on ...../...../..... and were signed on its behalf by:

.....  
S Davies - Trustee

.....  
A Richards -Trustee

The notes form part of these financial statements

**Llandybie Public Memorial 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 with items recognized at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the 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 with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

**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.

Plant and machinery	25% reducing balance
Computer equipment	15% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2020**  
**(Continued)**

**2. VOLUNTARY INCOME**

	Unrestricted funds	Restricted funds	31st Dec 2020	31st Dec 2019
	£	£	£	£
Other Grants & Donations	-	-	-	-
Llandybie Media Resource Centre	-	-	-	-
Main Grants	2,420	-	2,420	6,240
	<u>2,420</u>	<u>-</u>	<u>2,420</u>	<u>6,240</u>

**3. INVESTMENT INCOME**

	31st Dec 2020	31st Dec 2019
	£	£
Deposit account interest	24	-
	<u>24</u>	<u>-</u>

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted funds	Restricted funds	31st Dec 2020	31st Dec 2019
	£	£	£	£
Hire of hall and sundry income	29,166	-	29,166	60,401
Post Office income	12,567	-	12,567	10,783
	<u>41,733</u>	<u>-</u>	<u>41,733</u>	<u>71,184</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Unrestricted funds	Restricted funds	31st Dec 2020	31st Dec 2019
	£	£	£	£
Catering, kitchen and bar purchases	355	-	355	669
Post Office purchases	-	-	-	100
Wages and staff pensions	30,764	-	30,764	34,276
Repairs, renewals and cleaning	8,971	-	8,971	1,434
Sundry expenses	-	-	-	-
Light and heat	5,652	-	5,652	8,287
Training	-	-	-	-
Water rates	680	-	680	762
Fire safety and alarms	1,105	-	1,105	1,040
Telephone and office expenses	1,895	-	1,895	1,666
Licences	-	-	-	-
Depreciation	1,826	-	1,826	2,263
Insurance	1,921	-	1,921	3,678
Bank charges	-	-	-	-
	<u>53,169</u>	<u>-</u>	<u>53,169</u>	<u>54,175</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2020**  
**(Continued)**

**6. GOVERNANCE COSTS**

	Unrestricted funds	Restricted funds	31st Dec 2020	31st Dec 2019
	£	£	£	£
Honaria	1,357	-	1,357	1,243
Professional fees (including accountancy)	385	-	385	2,035
Bank interest	-	-	-	-
	<u>1,742</u>	<u>-</u>	<u>1,742</u>	<u>3,278</u>

**7. OTHER RESOURCES EXPENDED**

	Unrestricted funds	Restricted funds	31st Dec 2020	31st Dec 2019
	£	£	£	£
Hall improvements and capital expenditure	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for this year nor for the prior year .

**Trustees' Expenses**

There were no trustees' expenses paid for this year nor for the prior year.

**9. STAFF COSTS**

	31st Dec 2020	31st Dec 2019
	£	£
Wages and salaries	30,764	34,276
Social security	-	-
	<u>30,764</u>	<u>34,276</u>

The average monthly number of employees during the year was as follows:

	31st Dec 2020	31st Dec 2019
	£	£
Average number of employees	2	3
	<u>2</u>	<u>3</u>

**Llandybie Public Memorial Hall**  
**Notes to the Financial Statements for the year ended**  
**31 December 2020**  
**(Continued)**

**10. TANGIBLE FIXED ASSETS**

	Freehold property	Plant and machinery	Computer equipment	Totals
<b>COST</b>				
Opening	664,529	22,947	3,101	690,577
Additions	-	450	-	450
Grants received	-	-	-	-
Closing	<u>664,529</u>	<u>23,397</u>	<u>3,101</u>	<u>691,027</u>
<b>DEPRECIATION</b>				
Opening	-	16,660	2,157	18,817
Charge for year	-	1,684	142	1,826
Closing	-	<u>18,344</u>	<u>2,299</u>	<u>20,643</u>
<b>NET BOOK VALUE AT</b>				
31st Dec 2020	<u>664,529</u>	<u>5,053</u>	<u>802</u>	<u>670,384</u>
31st Dec 2019	<u>664,529</u>	<u>6,287</u>	<u>944</u>	<u>671,760</u>

**11. STOCKS**

	31st Dec 2020 £	31st Dec 2019 £
Stocks	285	285
	<u>285</u>	<u>285</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31st Dec 2020 £	31st Dec 2019 £
Amounts recoverable on contract	5,114	9,558
Prepayments	-	1,027
	<u>5,114</u>	<u>10,585</u>

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

	31st Dec 2020 £	31st Dec 2019 £
Trade creditors	4,654	3,087
Wages creditor	-	-
	<u>4,654</u>	<u>3,087</u>

**Notes to the Financial Statements for the year ended  
31 December 2020  
(Continued)**

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	31st Dec 2020 £	31st Dec 2019 £
Fixed assets	670,384	-	670,384	671,760
Current assets	66,323	3,267	69,590	77,381
Current liabilities	(4,654)	-	(4,654)	(3,087)
	<u>732,053</u>	<u>3,267</u>	<u>735,320</u>	<u>746,054</u>

**Llandybie Public Memorial Hall**  
**Detailed Statement of Financial Activities for the year ended**  
**31 December 2020**

	31st Dec 2020	31st Dec 2019
	£	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Other Grants & Donations	-	-
Llandybie Media Resource Centre	-	-
Main Grants	2,420	6,240
<b>Investment income</b>		
Deposit account interest	24	-
<b>Incoming resources from charitable activities</b>		
Hire of hall and sundry income	29,166	71,184
Post Office income	12,567	-
<b>Total income</b>	44,177	77,424
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Catering, kitchen and bar purchases	355	669
Post Office purchases	-	100
Wages and staff pensions	30,764	34,276
Repairs, renewals and cleaning	8,971	1,434
Sundry expenses	-	-
Light and heat	5,652	8,287
Training	-	-
Water rates	680	762
Fire safety and alarms	1,105	1,040
Telephone and office expenses	1,895	1,666
Licences	-	-
Depreciation	1,826	2,263
<b>Governance costs</b>		
Honaria	1,357	1,243
Professional fees (including accountancy)	385	2,035
Bank interest	-	-
<b>Other resources expended</b>		
Hall improvements and capital expenditure	-	-
<b>Support costs</b>		
<b>Management</b>		
Insurance	1,921	3,678
<b>Finance</b>		
Bank charges	-	-
<b>Total resources expended</b>	54,911	57,453
<b>Net income / (expenditure)</b>	(10,734)	19,971

This page does not form part of the statutory financial statements