

PONTYBEREM MEMORIAL INSTITUTE AND HALL

England & Wales · Charity number 524028

Details

Status Registered

Legal form Other

Registered 1965-05-17

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

Contact

Address Pontyberem Memorial Hall
Coal Brook Road
Pontyberem
Llanelli
Carmarthenhire
SA15 5HU

Phone 01269871075

Email cyngorcymunedpontyberem@gmail.com

Website <http://neuaddpontyberemhall.co.uk>

Activities

Objects: PROVISION AND MAINTENANCE OF A VILLAGE HALL AND RECREATION GROUND FOR THE USE OF THE INHABITANTS OF PONTYBEREM.

Activities: Community Hall

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science, Recreation, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** PONTYBEREM.
- Carmarthenshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£162,100	£209,064	-	-
2024-03-31	£150,610	£215,999	-	-
2023-03-31	£125,309	£197,020	-	-
2022-03-31	£63,363	£118,989	-	-
2021-03-31	£48,315	£108,052	-	-

Trustees

Name	Role	Appointed
Pontyberem Community Council		2022-05-11

PONTYBEREM MEMORIAL INSTITUTE AND HALL

England & Wales - Charity number 524028

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
PONTYBEREM MEMORIAL INSTITUTE AND HALL**

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

PONTYBEREM MEMORIAL INSTITUTE AND HALL

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FOR THE YEAR ENDED 31 MARCH 2025**

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PONTYBEREM MEMORIAL INSTITUTE AND HALL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Pontyberem Memorial Hall and Institute was established in 1934 through contributions from local miners. Situated in the former mining community of Pontyberem, the Hall continues to be a valuable community resource which is used for a variety of purposes by local individuals, groups, and businesses for meetings and for a range of community activities as well as being a high quality concert and wedding venue. The hall is a registered charity of which the sole trustee is Pontyberem Community Council which holds dedicated trustee meeting once a month, excepting August. The Hall has a dedicated website at <https://www.neuaddpontyberemhall.com>.

Public benefit

The charity has had due regard for the Charity Commission's general guidance on public benefit when reviewing its objectives and planning its future activities. The charity meets the public benefit requirement of advancement of citizenship or community development.

FINANCIAL REVIEW

Financial position

Total funding received during the year was £162,100 (2024 £150,610) and resources expended during the year amounted to £209,064 (2024 £215,999). Total reserves amount to £2,025,846 of which £2,016,000 are restricted and £9,846 are unrestricted.

Reserves policy

The trustees aim to maintain unrestricted free reserves to be able to run the hall. The hall is funded by grants from Pontyberem Community Council.

Going concern

Pontyberem Community Council is committed to meeting any shortfall between income and expenditure. These accounts have therefore been prepared on a going concern basis assuming that support from the Community Council will continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is an unincorporated charity controlled by its governing document, schemes dated 12 October 1977 and 24 March 1983. It was registered with the Charity Commission 17 May 1965.

Recruitment and appointment of new trustees

Pontyberem Memorial Institute and Hall is controlled by Pontyberem Community Council. The trustees, who are the Councillors, are charged with governance and plan and direct the operation of the charity through management committee meetings at which they monitor progress by reviewing and discussing income and expenditure and cashflow.

Related parties

Transactions between charities and their trustees must be disclosed by Charity Law. Pontyberem Memorial Institute and Hall is held in trust by Pontyberem Community Council. Income and expenditure is administered by the clerk through the Community Council.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

524028

Principal address

Coalbrook Road
Pontyberem
Llanelli
Carmarthenshire
SA15 5HU

Trustees

Pontyberem Community Council

PONTYBEREM MEMORIAL INSTITUTE AND HALL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

Approved by order of the board of trustees on 07/Jan/2026 and signed on its behalf by:


.....
N Malphant Trustee *alla dawus*

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PONTYBEREM MEMORIAL INSTITUTE AND HALL**

Independent examiner's report to the trustees of Pontyberem Memorial Institute and Hall

I report to the charity trustees on my examination of the accounts of Pontyberem Memorial Institute and Hall (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Alun Evans FCA

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

Date: 29.1.2026

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	162,100	-	162,100	150,610
EXPENDITURE ON					
Charitable activities	3				
Charitable activities		161,064	48,000	209,064	215,999
NET INCOME/(EXPENDITURE)		1,036	(48,000)	(46,964)	(65,389)
RECONCILIATION OF FUNDS					
Total funds brought forward		8,810	2,064,000	2,072,810	2,138,199
TOTAL FUNDS CARRIED FORWARD		9,846	2,016,000	2,025,846	2,072,810


The notes form part of these financial statements

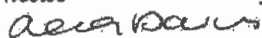
PONTYBEREM MEMORIAL INSTITUTE AND HALL

STATEMENT OF FINANCIAL POSITION
31 MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	16,981	2,016,000	2,032,981	2,083,977
CURRENT ASSETS					
Stocks	9	3,948	-	3,948	2,300
Debtors	10	5,279	-	5,279	3,016
Cash at bank and in hand		10,380	-	10,380	4,310
		19,587	-	19,587	9,626
CREDITORS					
Amounts falling due within one year	11	(26,722)	-	(26,722)	(20,793)
NET CURRENT ASSETS					
		(7,135)	-	(7,135)	(11,167)
TOTAL ASSETS LESS CURRENT LIABILITIES					
		9,846	2,016,000	2,025,846	2,072,810
NET ASSETS					
		9,846	2,016,000	2,025,846	2,072,810
FUNDS					
	12			9,846	8,810
Unrestricted funds				2,016,000	2,064,000
Restricted funds					
TOTAL FUNDS					
				2,025,846	2,072,810

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


.....
N. Maliphan - Trustee



The notes form part of these financial statements

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item (s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income) the income and related expenditure are reported gross in the Statement of Financial activities.

Donations and grants are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the Charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period.

Interest on deposits held is included when receivable and the amount can be measured reliably by the Charity which is normally upon notification of the interest paid or by the bank.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Support costs are made up of administration and management, finance costs and governance costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the Charity.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided to write off the cost less estimated residual value of tangible fixed assets by equal instalments over their estimated useful economic lives as follows:

Freehold property	-	2% on cost
Fixtures and fittings	-	15% reducing balance
Computer equipment	-	25% on cost
Plant and machinery	-	15% reducing balance

All fixed assets are held for continuing use in the charity's activities and are recorded at cost at the time of acquisition. Impairment reviews are carried out where necessary.

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 are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

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. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Designated funds are funds earmarked by the trustees for a particular purposes. They are not restricted and make up the unrestricted reserves.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Donated goods are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated goods are included in income at the estimated value of the gift to the Charity when received, based on the amount that the Charity would have been prepared to pay for the goods had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due. Accrued income is included at best estimate of the amounts receivable at the balance sheet date.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and demand deposits that are readily convertible to a known amount of cash and are subject to an insignificant risk to changes in value.

Creditors

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

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going concern

The trustees have considered the financial performance of the Charity for the foreseeable future, in particular, the next 12 to 18 months and are confident that the Charity is a going concern.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	600	4,132
Fundraising income	130	-
Grants	20,000	39,000
Hire of hall	42,797	29,497
Events	23,687	19,860
Bar sales	74,370	57,146
Miscellaneous income	516	975
	162,100	150,610

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Pontyberem Community Council	20,000	35,000
National Grid	-	4,000
	20,000	39,000

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable activities	204,510	4,554	209,064

4. SUPPORT COSTS

Charitable activities	Management £ 4,554
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5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

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

	2025	2024
Caretakers	2	2
Administrator	-	1
	<u>2</u>	<u>3</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	150,610	-	150,610
EXPENDITURE ON			
Charitable activities			
Charitable activities	167,999	48,000	215,999
NET INCOME/(EXPENDITURE)	(17,389)	(48,000)	(65,389)
RECONCILIATION OF FUNDS			
Total funds brought forward	26,199	2,112,000	2,138,199
TOTAL FUNDS CARRIED FORWARD	<u>8,810</u>	<u>2,064,000</u>	<u>2,072,810</u>

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2024 and 31 March 2025	2,400,000	40,014	17,076	942	2,458,032
DEPRECIATION					
At 1 April 2024	336,000	26,913	10,200	942	374,055
Charge for year	48,000	1,965	1,031	-	50,996
At 31 March 2025	384,000	28,878	11,231	942	425,051
NET BOOK VALUE					
At 31 March 2025	2,016,000	11,136	5,845	-	2,032,981
At 31 March 2024	2,064,000	13,101	6,876	-	2,083,977

The property was funded by funds raised from the community, which will have to be repaid if sold. It has been included at a deemed cost of £2,400,000 following a valuation by Carmarthenshire County Council on 1 November 2016. Details of the original cost are currently not available.

9. STOCKS

	2025 £	2024 £
Stocks	3,948	2,300

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Income receivable	4,949	2,694
Prepayments	330	322
	5,279	3,016

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals	26,722	20,793

12. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	8,810	1,036	9,846
Restricted funds			
Property	2,064,000	(48,000)	2,016,000
TOTAL FUNDS	2,072,810	(46,964)	2,025,846

PONTYBEREM MEMORIAL INSTITUTE AND HALL
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	162,100	(161,064)	1,036
Restricted funds			
Property	-	(48,000)	(48,000)
TOTAL FUNDS	<u>162,100</u>	<u>(209,064)</u>	<u>(46,964)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	26,199	(17,389)	8,810
Restricted funds			
Property	2,112,000	(48,000)	2,064,000
TOTAL FUNDS	<u>2,138,199</u>	<u>(65,389)</u>	<u>2,072,810</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,610	(167,999)	(17,389)
Restricted funds			
Property	-	(48,000)	(48,000)
TOTAL FUNDS	<u>150,610</u>	<u>(215,999)</u>	<u>(65,389)</u>

PURPOSE OF RESTRICTED FUND

The restricted fund represents the capital cost of the freehold building. The depreciation of the building is written off to this reserve on an annual basis.

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

13. CONTINGENT LIABILITIES

The property is funded by a grant, which will be repayable on cessation of the charity.

14. RELATED PARTY DISCLOSURES

Pontyberem Memorial Institute and Hall is held in trust by Pontyberem Community Council. Income and expenditure is administered by the clerk through the Community Council. The amount owed to the Community Council as at 31 March 2025 was £15,288 (2024 £14,178).

During the year grants have been received from the Community Council to assist with the running costs of the Memorial Hall, these grants are not due to be repaid to the Community Council. For the year ended 31 March 2025 the grants amounted to £20,000 (2024 £35,000).

15. INDEPENDENT EXAMINERS REMUNERATION

	2025	2024
	£	£
Independent examiners fee (inc vat)	1,504	1,434

PONTYBEREM MEMORIAL INSTITUTE AND HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	600	4,132
Fundraising income	130	-
Grants	20,000	39,000
Hire of hall	42,797	29,497
Events	23,687	19,860
Bar sales	74,370	57,146
Miscellaneous income	516	975
	<u>162,100</u>	<u>150,610</u>
Total incoming resources	162,100	150,610
EXPENDITURE		
Charitable activities		
Wages	47,833	53,461
Pensions	4,973	4,592
Insurance	427	1,328
Light, heat and water	13,840	9,922
Telephone	1,292	2,348
Administration	1,161	96
Repairs, renewals and Maintenance	12,736	16,539
Stock for resale	25,221	30,060
Refuse and cleaning costs	2,509	2,713
Laundry	1,483	1,153
Protective clothing	84	190
Events	36,903	35,503
Health and safety expenses	234	2,057
Miscellaneous expenses	1,534	1,089
Equipment leasing	859	-
Consultants fees	600	-
Licences	1,825	180
Depreciation of tangible fixed assets	50,996	51,522
	<u>204,510</u>	<u>212,753</u>
Support costs		
Management		
Website and marketing	665	330
Accountancy	1,629	1,200
Bank and card charges	2,260	1,716
	<u>4,554</u>	<u>3,246</u>
Total resources expended	<u>209,064</u>	<u>215,999</u>
Net expenditure	<u><u>(46,964)</u></u>	<u><u>(65,389)</u></u>

**PONTYBEREM MEMORIAL HALL
FIXED ASSET REGISTER
YEAR ENDED 31.03.2025**

Property	Date of Acquisition	Cost B Fwd £	Adds £	Disps £	Cost C Fwd £	Dep'n B Fwd £	Charge For Year £	On Disposals £	Dep'n C Fwd £	NBV 31.03.25 £	NBV 31.03.24 £
Freehold Property		2,400,000.00			2,400,000.00	336,000.00	48,000.00		384,000.00	2,016,000.00	2,064,000.00
		<u>2,400,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,400,000.00</u>	<u>336,000.00</u>	<u>48,000.00</u>	<u>0.00</u>	<u>384,000.00</u>	<u>2,016,000.00</u>	<u>2,064,000.00</u>
Computer Equipment	25% SL										
Caretakers computer	15.03.18	541.66			541.66	541.66	0.00		541.66	0.00	0.00
Signage computer	07.02.18	400.00			400.00	400.00	0.00		400.00	0.00	0.00
		0.00			0.00	0.00	0.00		0.00	0.00	0.00
		0.00			0.00	0.00	0.00		0.00	0.00	0.00
		<u>941.66</u>	<u>0.00</u>	<u>0.00</u>	<u>941.66</u>	<u>941.66</u>	<u>0.00</u>	<u>0.00</u>	<u>941.66</u>	<u>0.00</u>	<u>0.00</u>
Plant & Machinery	15%RB (b/f)										
B/Fwd		37,290.00			37,290.00	25,582.00	1,756		27,338.20	9,951.80	11,708.00
Trestle table	04.09.17	739.00			739.00	501.85	36		537.42	201.58	237.15
TV	07.02.18	282.45			282.45	192.00	14		205.57	76.88	90.45
Water heater	13.08.18	341.00			341.00	212.00	19		231.35	109.65	129.00
Cooler	04.10.18	279.00			279.00	174.00	16		189.75	89.25	105.00
Baby changing unit	26.10.18	189.00			189.00	117.00	11		127.80	61.20	72.00
Micro phones	31.03.24	894.00			894.00	134.00	114		248.00	646.00	760.00
		<u>40,014.45</u>	<u>0.00</u>	<u>0.00</u>	<u>40,014.45</u>	<u>26,912.85</u>	<u>1,965.24</u>	<u>0.00</u>	<u>28,878.09</u>	<u>11,136.36</u>	<u>13,101.60</u>
Fixtures and Fittings	15%RB										
Bar mirror	02.08.18	200.00			200.00	125.00	11		136.25	63.75	75.00
Hall bar	16.08.18	10,016.72			10,016.72	6,239.00	567		6,805.66	3,211.06	3,777.72
Decorate bar	24.08.18	1,640.00			1,640.00	1,021.00	93		1,113.85	526.15	619.00
Blinds	11.09.18	225.00			225.00	141.00	13		153.60	71.40	84.00
Lamp for Hall	26.06.18	350.00			350.00	218.00	20		237.80	112.20	132.00
Carpet	17.10.19	1,819.35			1,819.35	1,012.00	121		1,133.10	686.25	807.35
Flooring	11.11.19	694.53			694.53	386.00	46		432.28	262.25	308.53
Decorate bar	06.11.19	1,670.00			1,670.00	930.00	111		1,041.00	629.00	740.00
Mirrors for bar	15.03.23	460.00			460.00	128.00	50		177.80	282.20	332.00
		<u>17,075.60</u>	<u>0.00</u>	<u>0.00</u>	<u>17,075.60</u>	<u>10,200.00</u>	<u>1,031.34</u>	<u>0.00</u>	<u>11,231.34</u>	<u>5,844.26</u>	<u>6,875.60</u>
TOTALS		<u>2,458,031.71</u>	<u>0.00</u>	<u>0.00</u>	<u>2,458,031.71</u>	<u>374,054.51</u>	<u>50,996.58</u>	<u>0.00</u>	<u>425,051.09</u>	<u>2,032,980.62</u>	<u>2,083,977.20</u>

PONTYBEREM MEMORIAL INSTITUTE AND HALL

England & Wales - Charity number 524028

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
PONTYBEREM MEMORIAL INSTITUTE AND HALL**

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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PONTYBEREM MEMORIAL INSTITUTE AND HALL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Pontyberem Memorial Hall and Institute was established in 1934 through contributions from local miners. Situated in the former mining community of Pontyberem, the Hall continues to be a valuable community resource which is used for a variety of purposes by local individuals, groups, and businesses for meetings and for a range of community activities as well as being a high quality concert and wedding venue. The hall is a registered charity of which the sole trustee is Pontyberem Community Council which holds dedicated trustee meeting once a month, excepting August. The Hall has a dedicated website at <https://www.neuaddpontyberemhall.com>.

Public benefit

The charity has had due regard for the Charity Commission's general guidance on public benefit when reviewing its objectives and planning its future activities. The charity meets the public benefit requirement of advancement of citizenship or community development.

FINANCIAL REVIEW

Financial position

Total funding received during the year was £150,610 (2023 £125,309) and resources expended during the year amounted to £215,999 (2023 £197,020). Total reserves amount to £2,072,810 of which £2,064,000 are restricted and £8,819 are unrestricted.

Reserves policy

The trustees aim to maintain unrestricted free reserves to be able to run the hall. The hall is funded by grants from Pontyberem Community Council.

Going concern

Pontyberem Community Council is committed to meeting any shortfall between income and expenditure. These accounts have therefore been prepared on a going concern basis assuming that support from the Community Council will continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is an unincorporated charity controlled by its governing document, schemes dated 12 October 1977 and 24 March 1983. It was registered with the Charity Commission 17 May 1965.

Recruitment and appointment of new trustees

Pontyberem Memorial Institute and Hall is controlled by Pontyberem Community Council. The trustees, who are the Councillors, are charged with governance and plan and direct the operation of the charity through management committee meetings at which they monitor progress by reviewing and discussing income and expenditure and cashflow.

Related parties

Transactions between charities and their trustees must be disclosed by Charity Law. Pontyberem Memorial Institute and Hall is held in trust by Pontyberem Community Council. Income and expenditure is administered by the clerk through the Community Council and recharged net of VAT accordingly with any shortfall being met by Council funding. For the year ended 31 March 2024, this funding amounted to £51,760.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

524028

Principal address

Coalbrook Road
Pontyberem
Llanelli
Carmarthenshire
SA15 5HU

Trustees

Pontyberem Community Council

PONTYBEREM MEMORIAL INSTITUTE AND HALL

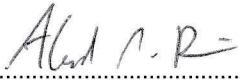
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

Approved by order of the board of trustees on 29/January 2024 and signed on its behalf by:


.....
N Maliphant - Trustee
ALED DAVIES

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PONTYBEREM MEMORIAL INSTITUTE AND HALL**

Independent examiner's report to the trustees of Pontyberem Memorial Institute and Hall

I report to the charity trustees on my examination of the accounts of Pontyberem Memorial Institute and Hall (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alun Evans FCA

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

Date:

PONTYBEREM MEMORIAL INSTITUTE AND HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	150,610	-	150,610	125,309
EXPENDITURE ON					
Charitable activities	3				
Charitable activities		167,999	48,000	215,999	197,020
NET INCOME/(EXPENDITURE)		(17,389)	(48,000)	(65,389)	(71,711)
RECONCILIATION OF FUNDS					
Total funds brought forward		26,199	2,112,000	2,138,199	2,209,910
TOTAL FUNDS CARRIED FORWARD		<u>8,810</u>	<u>2,064,000</u>	<u>2,072,810</u>	<u>2,138,199</u>


The notes form part of these financial statements

PONTYBEREM MEMORIAL INSTITUTE AND HALL

STATEMENT OF FINANCIAL POSITION
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds as restated £
FIXED ASSETS					
Tangible assets	9	19,977	2,064,000	2,083,977	2,134,605
CURRENT ASSETS					
Stocks	10	2,300	-	2,300	3,600
Debtors	11	3,016	-	3,016	3,822
Cash at bank and in hand		4,310	-	4,310	15,414
		<u>9,626</u>	<u>-</u>	<u>9,626</u>	<u>22,836</u>
CREDITORS					
Amounts falling due within one year	12	(20,793)	-	(20,793)	(19,242)
		<u>(11,167)</u>	<u>-</u>	<u>(11,167)</u>	<u>3,594</u>
NET CURRENT ASSETS					
		<u>8,810</u>	<u>2,064,000</u>	<u>2,072,810</u>	<u>2,138,199</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>8,810</u>	<u>2,064,000</u>	<u>2,072,810</u>	<u>2,138,199</u>
NET ASSETS					
		<u>8,810</u>	<u>2,064,000</u>	<u>2,072,810</u>	<u>2,138,199</u>
FUNDS	13				
Unrestricted funds				8,810	26,199
Restricted funds				2,064,000	2,112,000
TOTAL FUNDS				<u>2,072,810</u>	<u>2,138,199</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



N. Maliphant - Trustee

A. DAVIES

PONTYBEREM MEMORIAL INSTITUTE AND HALL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all 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.

Freehold property	- 2% on cost
Plant and machinery	- 15% reducing balance
Fixtures and fittings	- 15% reducing balance
Computer equipment	- 25% on cost

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

2. DONATIONS AND LEGACIES

	2024	2023 as restated
	£	£
Donations	4,132	50
Grants	39,000	31,000
Hire of hall	29,497	30,129
Events	19,860	25,194
Bar sales	57,146	38,671
Miscellaneous income	975	265
	<u>150,610</u>	<u>125,309</u>

Grants received, included in the above, are as follows:

	2024	2023 as restated
	£	£
Pontyberem Community Council	35,000	31,000
National Grid	4,000	-
	<u>39,000</u>	<u>31,000</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable activities	<u>212,753</u>	<u>3,246</u>	<u>215,999</u>

4. SUPPORT COSTS

	Management £
Charitable activities	<u>3,246</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. STAFF COSTS

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

	2024	2023 as restated
Caretakers	2	2
Administrator	1	1
	<u>3</u>	<u>3</u>

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

PONTYBEREM MEMORIAL INSTITUTE AND HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds as restated £
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	125,309	-	125,309
EXPENDITURE ON			
Charitable activities			
Charitable activities	149,020	48,000	197,020
NET INCOME/(EXPENDITURE)	(23,711)	(48,000)	(71,711)
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	17,562	2,160,000	2,177,562
Prior year adjustment	32,348	-	32,348
As restated	49,910	2,160,000	2,209,910
TOTAL FUNDS CARRIED FORWARD	26,199	2,112,000	2,138,199

8. PRIOR YEAR ADJUSTMENT

In the year ended 31.03.2021, creditors were overstated by £25,537. In the year ended 31.03.2022, creditors were overstated by and additional £6,811.

The total of overstatement of creditors is £32,348 which has resulted in unrestricted funds increasing by this amount at the end of the financial year.

The overstatement of creditors related wholly to grants receivable.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2023	2,400,000	39,120	17,076	942	2,457,138
Additions	-	894	-	-	894
At 31 March 2024	2,400,000	40,014	17,076	942	2,458,032
DEPRECIATION					
At 1 April 2023	288,000	24,603	8,988	942	322,533
Charge for year	48,000	2,310	1,212	-	51,522
At 31 March 2024	336,000	26,913	10,200	942	374,055
NET BOOK VALUE					
At 31 March 2024	2,064,000	13,101	6,876	-	2,083,977
At 31 March 2023	2,112,000	14,517	8,088	-	2,134,605

The property was funded by funds raised from the community, which will have to be repaid if sold. It has been included at a deemed cost of £2,400,000 following a valuation by Carmarthenshire County Council on 1 November 2016. Details of the original cost are currently not available.

PONTYBEREM MEMORIAL INSTITUTE AND HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. STOCKS		2024	2023 as restated
		£	£
Stocks		<u>2,300</u>	<u>3,600</u>
11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023 as restated
		£	£
Debtors		2,694	3,055
Prepayments and accrued income		<u>322</u>	<u>767</u>
		<u>3,016</u>	<u>3,822</u>
12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023 as restated
		£	£
Creditors and accruals		<u>20,793</u>	<u>19,242</u>
13. MOVEMENT IN FUNDS			
	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	26,199	(17,389)	8,810
Restricted funds			
Property	2,112,000	(48,000)	2,064,000
TOTAL FUNDS	<u>2,138,199</u>	<u>(65,389)</u>	<u>2,072,810</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	150,610	(167,999)	(17,389)
Restricted funds			
Property	-	(48,000)	(48,000)
TOTAL FUNDS	<u>150,610</u>	<u>(215,999)</u>	<u>(65,389)</u>

PONTYBEREM MEMORIAL INSTITUTE AND HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Prior year adjustment £	Net movement in funds £	At 31.3.23 £
Unrestricted funds				
General fund	17,562	32,348	(23,711)	26,199
Restricted funds				
Property	2,160,000	-	(48,000)	2,112,000
TOTAL FUNDS	<u>2,177,562</u>	<u>32,348</u>	<u>(71,711)</u>	<u>2,138,199</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	125,309	(149,020)	(23,711)
Restricted funds			
Property	-	(48,000)	(48,000)
TOTAL FUNDS	<u>125,309</u>	<u>(197,020)</u>	<u>(71,711)</u>

14. CONTINGENT LIABILITIES

The property is funded by a grant, which will be repayable on cessation of the charity.

15. RELATED PARTY DISCLOSURES

Pontyberem Memorial Institute and Hall is held in trust by Pontyberem Community Council. Income and expenditure is administered by the clerk through the Community Council. The amount owed to the Community Council as at 31 March 2024 was £14,178 (2023 £11,417).

During the year grants have been received from the Community Council to assist with the running costs of the Memorial Hall, these grants are not due to be repaid to the Community Council. For the year ended 31 March 2024 the grants amounted to £35,000 (2023 £31,000).

16. INDEPENDENT EXAMINERS REMUNERATION

	2024 £	2023 £
Independent examiners fee (inc vat)	<u>1,200</u>	<u>1,194</u>

PONTYBEREM MEMORIAL INSTITUTE AND HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,132	50
Grants	39,000	31,000
Hire of hall	29,497	30,129
Events	19,860	25,194
Bar sales	57,146	38,671
Miscellaneous income	975	265
	<u>150,610</u>	<u>125,309</u>
Total incoming resources	150,610	125,309
EXPENDITURE		
Charitable activities		
Wages	53,461	45,301
Pensions	4,592	3,579
Insurance	1,328	1,755
Light, heat and water	9,922	11,551
Telephone	2,348	1,541
Administration	96	279
Maintenance	16,539	18,839
Stocks	30,060	16,266
Refuse	2,573	2,644
Training	-	1,514
Laundry	1,153	1,289
Protective clothing	190	63
Events	35,503	34,230
Cleaning	140	123
Health and safety expenses	2,057	671
Miscellaneous expenses	1,269	1,156
Depreciation of tangible fixed assets	51,522	51,991
	<u>212,753</u>	<u>192,792</u>
Support costs		
Management		
Advertising	330	418
Accounts	1,200	2,454
Bank and card charges	1,716	1,356
	<u>3,246</u>	<u>4,228</u>
Total resources expended	<u>215,999</u>	<u>197,020</u>
Net expenditure	<u>(65,389)</u>	<u>(71,711)</u>

This page does not form part of the statutory financial statements

PONTYBEREM MEMORIAL INSTITUTE AND HALL

England & Wales - Charity number 524028

Accounts

REGISTERED CHARITY NUMBER: 524028

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
PONTYBEREM MEMORIAL INSTITUTE AND HALL**

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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PONTYBEREM MEMORIAL INSTITUTE AND HALL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Pontyberem Memorial Hall and Institute was established in 1934 through contributions from local miners. Situated in the former mining community of Pontyberem, the Hall continues to be a valuable community resource which is used for a variety of purposes by local individuals, groups, and businesses for meetings and for a range of community activities as well as being a high quality concert and wedding venue. The hall is a registered charity of which the sole trustee is Pontyberem Community Council which holds dedicated trustee meeting once a month, excepting August. The Hall has a dedicated website at <https://www.neuaddpontyberemhall.com>.

Public benefit

The charity has had due regard for the Charity Commission's general guidance on public benefit when reviewing its objectives and planning its future activities. The charity meets the public benefit requirement of advancement of citizenship or community development.

FINANCIAL REVIEW

Financial position

Total funding received during the year was £125,309 (2022 £70,174) and resources expended during the year amounted to £197,020 (2022 £118,989). Total reserves amount to £2,138,199, of which £2,112,000 are restricted and £26,199 are unrestricted.

Reserves policy

The trustees aim to maintain unrestricted free reserves to be able to run the hall. The hall is funded by grants from Pontyberem Community Council.

Going concern

Pontyberem Community Council is committed to meeting any shortfall between income and expenditure. These accounts have therefore been prepared on a going concern basis assuming that support from the Community Council will continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is an unincorporated charity controlled by its governing document, schemes dated 12 October 1977 and 24 March 1983. It was registered with the Charity Commission 17 May 1965.

Recruitment and appointment of new trustees

Pontyberem Memorial Institute and Hall is controlled by Pontyberem Community Council. The trustees, who are the Councillors, are charged with governance and plan and direct the operation of the charity through management committee meetings at which they monitor progress by reviewing and discussing income and expenditure and cashflow.

Related parties

Transactions between charities and their trustees must be disclosed by Charity Law. Pontyberem Memorial Institute and Hall is held in trust by Pontyberem Community Council. Income and expenditure is administered by the clerk through the Community Council and recharged net of VAT accordingly with any shortfall being met by Council funding. For the year ended 31 March 2023, this funding amounted to £47,063.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

524028

Principal address

Coalbrook Road
Pontyberem
Llanelli
Carmarthenshire
SA15 5HU

PONTYBEREM MEMORIAL INSTITUTE AND HALL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Pontyberem Community Council

Independent Examiner

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

Approved by order of the board of trustees on 17 JANUARY 24 ... and signed on its behalf by:



Y Euros - Trustee

NEIL MALORIAN

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PONTYBEREM MEMORIAL INSTITUTE AND HALL**

Independent examiner's report to the trustees of Pontyberem Memorial Institute and Hall

I report to the charity trustees on my examination of the accounts of Pontyberem Memorial Institute and Hall (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alun Evans

Alun Evans FCA

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

Date: 31/1/2024

PONTYBEREM MEMORIAL INSTITUTE AND HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	125,309	-	125,309	70,174
EXPENDITURE ON					
Charitable activities	3				
Running costs		149,020	48,000	197,020	118,989
NET INCOME/(EXPENDITURE)		(23,711)	(48,000)	(71,711)	(48,815)
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		17,562	2,160,000	2,177,562	2,233,188
Prior year adjustment	8	32,348	-	32,348	25,537
As restated		49,910	2,160,000	2,209,910	2,258,725
TOTAL FUNDS CARRIED FORWARD		26,199	2,112,000	2,138,199	2,209,910

The notes form part of these financial statements

PONTYBEREM MEMORIAL INSTITUTE AND HALL

STATEMENT OF FINANCIAL POSITION
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds as restated £
FIXED ASSETS					
Tangible assets	9	22,605	2,112,000	2,134,605	2,186,136
CURRENT ASSETS					
Stocks	10	3,600	-	3,600	3,300
Debtors	11	3,822	-	3,822	938
Cash at bank and in hand		15,414	-	15,414	20,093
		<u>22,836</u>	<u>-</u>	<u>22,836</u>	<u>24,331</u>
CREDITORS					
Amounts falling due within one year	12	(19,242)	-	(19,242)	(557)
NET CURRENT ASSETS		<u>3,594</u>	<u>-</u>	<u>3,594</u>	<u>23,774</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>26,199</u>	<u>2,112,000</u>	<u>2,138,199</u>	<u>2,209,910</u>
NET ASSETS		<u>26,199</u>	<u>2,112,000</u>	<u>2,138,199</u>	<u>2,209,910</u>
FUNDS					
Unrestricted funds	13			26,199	49,910
Restricted funds				2,112,000	2,160,000
TOTAL FUNDS				<u>2,138,199</u>	<u>2,209,910</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:


.....
Neil Lewis - Trustee
NEIL LEWIS

The notes form part of these financial statements

PONTYBEREM MEMORIAL INSTITUTE AND HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all 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.

Freehold property	- 2% on cost
Plant and machinery	- 15% reducing balance
Fixtures and fittings	- 15% reducing balance
Computer equipment	- 25% on cost

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

PONTYBEREM MEMORIAL INSTITUTE AND HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. DONATIONS AND LEGACIES

	2023	2022 as restated
	£	£
Donations	50	2,000
Grants	31,000	33,000
Covid support grants	-	6,811
Hire of hall	30,129	13,505
Events	25,194	3,083
Bar sales	38,671	11,775
Miscellaneous Income	265	-
	<u>125,309</u>	<u>70,174</u>

Grants received, included in the above, are as follows:

	2023	2022 as restated
	£	£
Pontyberem Community Council	<u>31,000</u>	<u>33,000</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Running costs	<u>192,792</u>	<u>4,228</u>	<u>197,020</u>

4. SUPPORT COSTS

	Management £
Running costs	<u>4,228</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

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

	2023	2022 as restated
Caretakers	2	1
Administration	1	2
	<u>3</u>	<u>3</u>

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

PONTYBEREM MEMORIAL INSTITUTE AND HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds as restated £
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	70,174	-	70,174
EXPENDITURE ON			
Charitable activities			
Running costs	70,989	48,000	118,989
NET INCOME/(EXPENDITURE)	(815)	(48,000)	(48,815)
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	25,188	2,208,000	2,233,188
Prior year adjustment	25,537	-	25,537
As restated	50,725	2,208,000	2,258,725
TOTAL FUNDS CARRIED FORWARD	49,910	2,160,000	2,209,910

8. PRIOR YEAR ADJUSTMENT

In the year ended 31.03.2021, creditors were overstated by £25,537. In the year ended 31.03.2022, creditors were overstated by and additional £6,811.

The total of overstatement of creditors is £32,348 which has resulted in unrestricted funds increasing by this amount at the end of the financial year.

The overstatement of creditors related wholly to grants receivable.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2022	2,400,000	39,120	16,616	942	2,456,678
Additions	-	-	460	-	460
At 31 March 2023	2,400,000	39,120	17,076	942	2,457,138
DEPRECIATION					
At 1 April 2022	240,000	22,040	7,560	942	270,542
Charge for year	48,000	2,563	1,428	-	51,991
At 31 March 2023	288,000	24,603	8,988	942	322,533
NET BOOK VALUE					
At 31 March 2023	2,112,000	14,517	8,088	-	2,134,605
At 31 March 2022	2,160,000	17,080	9,056	-	2,186,136

PONTYBEREM MEMORIAL INSTITUTE AND HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

9. TANGIBLE FIXED ASSETS - continued

The property was funded by funds raised from the community, which will have to be repaid if sold. It has been included at a deemed cost of £2,400,000 following a valuation by Carmarthenshire County Council on 1 November 2016. Details of the original cost are currently not available.

10. STOCKS

	2023	2022 as restated
	£	£
Stocks	<u>3,600</u>	<u>3,300</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022 as restated
	£	£
Debtors	3,055	938
Prepayments and accrued income	767	-
	<u>3,822</u>	<u>938</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022 as restated
	£	£
Creditors	<u>19,242</u>	<u>557</u>

13. MOVEMENT IN FUNDS

	At 1.4.22 £	Prior year adjustment £	Net movement in funds £	At 31.3.23 £
Unrestricted funds				
General fund	17,562	32,348	(23,711)	26,199
Restricted funds				
Property	2,160,000	-	(48,000)	2,112,000
TOTAL FUNDS	<u>2,177,562</u>	<u>32,348</u>	<u>(71,711)</u>	<u>2,138,199</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	125,309	(149,020)	(23,711)
Restricted funds			
Property	-	(48,000)	(48,000)
TOTAL FUNDS	<u>125,309</u>	<u>(197,020)</u>	<u>(71,711)</u>

PONTYBEREM MEMORIAL INSTITUTE AND HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Prior year adjustment £	Net movement in funds £	At 31.3.22 £
Unrestricted funds				
General fund	25,188	25,537	(815)	49,910
Restricted funds				
Property	2,208,000	-	(48,000)	2,160,000
TOTAL FUNDS	<u>2,233,188</u>	<u>25,537</u>	<u>(48,815)</u>	<u>2,209,910</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,174	(70,989)	(815)
Restricted funds			
Property	-	(48,000)	(48,000)
TOTAL FUNDS	<u>70,174</u>	<u>(118,989)</u>	<u>(48,815)</u>

14. CONTINGENT LIABILITIES

The property is funded by a grant, which will be repayable on cessation of the charity.

15. RELATED PARTY DISCLOSURES

Pontyberem Memorial Institute and Hall is held in trust by Pontyberem Community Council. Income and expenditure is administered by the clerk through the Community Council. The amount owed to the Community Council as at 31 March 2023 was £11,417 (2022 £0).

During the year grants have been received from the Community Council to assist with the running costs of the Memorial Hall, these grants are not due to be repaid to the Community Council. For the year ended 31 March 2023 the grants amounted to £31,000 (2022 £33,000).

PONTYBEREM MEMORIAL INSTITUTE AND HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	50	2,000
Grants	31,000	33,000
Covid support grants	-	6,811
Hire of hall	30,129	13,505
Events	25,194	3,083
Bar sales	38,671	11,775
Miscellaneous Income	265	-
	<u>125,309</u>	<u>70,174</u>
Total incoming resources	125,309	70,174
EXPENDITURE		
Charitable activities		
Wages	45,301	30,153
Pensions	3,579	2,270
Insurance	1,755	2,980
Light, Heat and Water	11,551	9,725
Telephone	1,541	1,869
Administration	279	430
Sundries	351	-
Maintenance	18,839	6,862
Stocks	16,266	2,496
Refuse	2,644	1,411
Training	1,514	-
Laundry	1,289	395
Protective clothing	63	76
Events	34,230	5,746
Cleaning	123	620
Health and Safety Expenses	671	-
Miscellaneous Expenses	445	-
Staff travel expenses	360	-
Depreciation	51,991	52,612
	<u>192,792</u>	<u>117,645</u>
Support costs		
Management		
Advertising	418	-
Accounts	2,454	984
Bank and Card charges	1,356	360
	<u>4,228</u>	<u>1,344</u>
Total resources expended	197,020	118,989
Net expenditure	<u>(71,711)</u>	<u>(48,815)</u>

This page does not form part of the statutory financial statements

PONTYBEREM MEMORIAL INSTITUTE AND HALL

England & Wales - Charity number 524028

Accounts

REGISTERED CHARITY NUMBER: 524028

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
PONTYBEREM MEMORIAL INSTITUTE AND HALL**

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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PONTYBEREM MEMORIAL INSTITUTE AND HALL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Pontyberem Memorial Hall and Institute was established in 1934 through contributions from local miners. Situated in the former mining community of Pontyberem, the Hall continues to be a valuable community resource which is used for a variety of purposes by local individuals, groups, and businesses for meetings and for a range of community activities as well as being a high quality concert and wedding venue. The hall is a registered charity of which the sole trustee is Pontyberem Community Council which holds dedicated trustee meeting once a month, excepting August. The Hall has a dedicated website at <https://www.neuaddpontyberemhall.com>.

COVID 19

During the year from 1st April 2021 to 31st March 2022 Pontyberem Memorial Hall entered a period of slow recovery following the hiatus caused by the Covid pandemic restrictions. The hall ended its dependency on furlough payments in August 2021 and fully reopened in September 2021. Many regular room-hire bookings did not resume, and although some customers were fearful to return, new uses for the hall's facilities were found, for example as a centre for Covid and flu vaccinations. The Welsh Blood Service also extended its use of the Hall, hiring the hall for a week for blood donations. This was unprecedented as pre covid booking this would usually be undertaken on a single day. The hall was able to host a wedding in February 2022 which signified a return to normal bookings.

Public benefit

The charity has had due regard for the Charity Commission's general guidance on public benefit when reviewing its objectives and planning its future activities. The charity meets the public benefit requirement of advancement of citizenship or community development.

FINANCIAL REVIEW

Financial position

Total funding received during the year was £63,363 (2021 £48,315) and resources expended during the year amounted to £118,989 (2021 £108,052). Total reserves amount to £2,177,562, of which £2,160,000 are restricted and £17,562 unrestricted.

Reserves policy

The trustees aim to maintain unrestricted free reserves to be able to run the hall. The hall is funded by grants from Pontyberem Community Council.

Going concern

Pontyberem Community Council is committed to meeting any shortfall between income and expenditure. These accounts have therefore been prepared on a going concern basis assuming that support from the Community Council will continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is an unincorporated charity controlled by its governing document, schemes dated 12 October 1977 and 24 March 1983. It was registered with the Charity Commission 17 May 1965.

Recruitment and appointment of new trustees

Pontyberem Memorial Institute and Hall is controlled by Pontyberem Community Council. The trustees, who are the Councillors, are charged with governance and plan and direct the operation of the charity through management committee meetings at which they monitor progress by reviewing and discussing income and expenditure and cashflow.

Related parties

Transactions between charities and their trustees must be disclosed by Charity Law. Pontyberem Memorial Institute and Hall is held in trust by Pontyberem Community Council. Income and expenditure is administered by the clerk through the Community Council and recharged net of VAT accordingly with any shortfall being met by Council funding. For the year ended 31 March 2022, this funding amounted to £32,840.

PONTYBEREM MEMORIAL INSTITUTE AND HALL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
524028

Principal address

Coalbrook Road
Pontyberem
Llanelli
Carmarthenshire
SA15 5HU

Trustees

L Bowen
E Jones
Y Lewis
N Maliphant
A Rees
D Williams
M Davies
R Selwood

Independent Examiner

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

Approved by order of the board of trustees on 26-1-23 and signed on its behalf by:



.....
Y Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PONTYBEREM MEMORIAL INSTITUTE AND HALL**

Independent examiner's report to the trustees of Pontyberem Memorial Institute and Hall

I report to the charity trustees on my examination of the accounts of Pontyberem Memorial Institute and Hall (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alun Evans

Alun Evans FCA
Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

Date: *27 January 2023*

PONTYBEREM MEMORIAL INSTITUTE AND HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		63,363	-	63,363	48,315
EXPENDITURE ON					
Charitable activities					
Running costs		70,989	48,000	118,989	108,052
NET INCOME/(EXPENDITURE)		(7,626)	(48,000)	(55,626)	(59,737)
RECONCILIATION OF FUNDS					
Total funds brought forward		25,188	2,208,000	2,233,188	2,292,925
TOTAL FUNDS CARRIED FORWARD		17,562	2,160,000	2,177,562	2,233,188

The notes form part of these financial statements

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	5	26,136	2,160,000	2,186,136	2,238,748
CURRENT ASSETS					
Stocks	6	3,300	-	3,300	600
Debtors	7	938	-	938	2,995
Cash at bank and in hand		20,093	-	20,093	16,381
		<u>24,331</u>	<u>-</u>	<u>24,331</u>	<u>19,976</u>
CREDITORS					
Amounts falling due within one year	8	(32,905)	-	(32,905)	(25,536)
NET CURRENT ASSETS		<u>(8,574)</u>	<u>-</u>	<u>(8,574)</u>	<u>(5,560)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>17,562</u>	<u>2,160,000</u>	<u>2,177,562</u>	<u>2,233,188</u>
NET ASSETS		<u>17,562</u>	<u>2,160,000</u>	<u>2,177,562</u>	<u>2,233,188</u>
FUNDS	9				
Unrestricted funds				17,562	25,188
Restricted funds				2,160,000	2,208,000
TOTAL FUNDS				<u>2,177,562</u>	<u>2,233,188</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26-1-23 and were signed on its behalf by:


.....
Y Lewis - Trustee

The notes form part of these financial statements

PONTYBEREM MEMORIAL INSTITUTE AND HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all 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.

Freehold property	- 2% on cost
Plant and machinery	- 15% reducing balance
Fixtures and fittings	- 15% reducing balance
Computer equipment	- 25% on cost

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

PONTYBEREM MEMORIAL INSTITUTE AND HALL
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

3. STAFF COSTS

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

	2022	2021
Caretakers	1	2
Administration	2	1
	3	3
	3	3

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	48,315	-	48,315
	48,315	-	48,315
EXPENDITURE ON			
Charitable activities			
Running costs	60,052	48,000	108,052
NET INCOME/(EXPENDITURE)	(11,737)	(48,000)	(59,737)
 RECONCILIATION OF FUNDS			
Total funds brought forward	36,925	2,256,000	2,292,925
	36,925	2,256,000	2,292,925
TOTAL FUNDS CARRIED FORWARD	25,188	2,208,000	2,233,188

PONTYBEREM MEMORIAL INSTITUTE AND HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2021 and 31 March 2022	2,400,000	39,120	16,616	942	2,456,678
DEPRECIATION					
At 1 April 2021	192,000	19,026	5,962	942	217,930
Charge for year	48,000	3,014	1,598	-	52,612
At 31 March 2022	240,000	22,040	7,560	942	270,542
NET BOOK VALUE					
At 31 March 2022	2,160,000	17,080	9,056	-	2,186,136
At 31 March 2021	2,208,000	20,094	10,654	-	2,238,748

The property was funded by funds raised from the community, which will have to be repaid if sold. It has been included at a deemed cost of £2,400,000 following a valuation by Carmarthenshire County Council on 1 November 2016. Details of the original cost are currently not available.

6. STOCKS

	2022 £	2021 £
Stocks	3,300	600

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Debtors	938	2,995

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Creditors	32,905	25,536

9. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	25,188	(7,626)	17,562
Restricted funds			
Property	2,208,000	(48,000)	2,160,000
TOTAL FUNDS	2,233,188	(55,626)	2,177,562

PONTYBEREM MEMORIAL INSTITUTE AND HALL
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,363	(70,989)	(7,626)
Restricted funds			
Property	-	(48,000)	(48,000)
TOTAL FUNDS	<u>63,363</u>	<u>(118,989)</u>	<u>(55,626)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	36,925	(11,737)	25,188
Restricted funds			
Property	2,256,000	(48,000)	2,208,000
TOTAL FUNDS	<u>2,292,925</u>	<u>(59,737)</u>	<u>2,233,188</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,315	(60,052)	(11,737)
Restricted funds			
Property	-	(48,000)	(48,000)
TOTAL FUNDS	<u>48,315</u>	<u>(108,052)</u>	<u>(59,737)</u>

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

9. MOVEMENT IN FUNDS - continued

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	36,925	(19,363)	17,562
Restricted funds			
Property	2,256,000	(96,000)	2,160,000
TOTAL FUNDS	<u>2,292,925</u>	<u>(115,363)</u>	<u>2,177,562</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,678	(131,041)	(19,363)
Restricted funds			
Property	-	(96,000)	(96,000)
TOTAL FUNDS	<u>111,678</u>	<u>(227,041)</u>	<u>(115,363)</u>

10. CONTINGENT LIABILITIES

The property is funded by a grant, which will be repayable on cessation of the charity.

11. RELATED PARTY DISCLOSURES

Pontyberem Memorial Institute and Hall is held in trust by Pontyberem Community Council. Income and expenditure is administered by the clerk through the Community Council and is owed to the Community Council. For the year ended 31 March 2022, the amount owed was £32,840 (2021 £25,536).

During the year grants have been received from the Community Council to assist with the running costs of the Memorial Hall, these grants are not due to be repaid to the Community Council. For the year ended 31 March 2022 the grants amounted to £33,000 (2021 £26,000).

PONTYBEREM MEMORIAL INSTITUTE AND HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	2,000	120
Paid by Community Council	-	1,350
Grants	33,000	26,000
Covid support grants	-	16,000
Hire of hall	13,505	3,776
Events	3,083	1,068
Bar sales	11,775	-
	<u>63,363</u>	<u>48,315</u>
Total incoming resources	63,363	48,315
EXPENDITURE		
Charitable activities		
Wages	30,153	25,753
Pensions	2,270	1,972
Insurance	2,980	506
Light and heat	9,725	8,147
Telephone	1,869	1,300
Administration	430	177
Sundries	-	2,407
Maintenance	6,862	11,436
Stocks	2,496	1,255
Refuse	1,411	192
Laundry	395	72
Protective clothing	76	-
Events	5,746	-
Cleaning	620	-
Depreciation	52,612	53,665
	<u>117,645</u>	<u>106,882</u>
Support costs		
Management		
Accounts	984	810
Bank charges	360	360
	<u>1,344</u>	<u>1,170</u>
Total resources expended	<u>118,989</u>	<u>108,052</u>
Net expenditure	<u>(55,626)</u>	<u>(59,737)</u>

This page does not form part of the statutory financial statements

PONTYBEREM MEMORIAL INSTITUTE AND HALL

England & Wales - Charity number 524028

Accounts

REGISTERED CHARITY NUMBER: 524028

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
PONTYBEREM MEMORIAL INSTITUTE AND HALL**

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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PONTYBEREM MEMORIAL INSTITUTE AND HALL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives are the provision and maintenance of a village hall and recreation ground for the use of the inhabitants of Pontyberem.

COVID 19

The hall was closed for half of the year due to the COVID 19 pandemic. For the remainder of the year the hall was used by local people for COVID vaccinations and blood service appointments.

Public benefit

The charity has had due regard for the Charity Commission's general guidance on public benefit when reviewing its objectives and planning its future activities. The charity meets the public benefit requirement of advancement of citizenship or community development.

FINANCIAL REVIEW

Financial position

Total funding received during the year was £48,315 and resources expended during the year amounted to £108,052. Total reserves amount to £2,233,188, of which £2,208,000 are restricted and £25,188 unrestricted.

Reserves policy

The trustees aim to maintain unrestricted free reserves to be able to run the hall. The hall is funded by grants from Pontyberem Community Council.

Going concern

Pontyberem Community Council is committed to meeting any shortfall between income and expenditure. These accounts have therefore been prepared on a going concern basis assuming that support from the Community Council will continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is an unincorporated charity controlled by its governing document, schemes dated 12 October 1977 and 24 March 1983. It was registered with the Charity Commission 17 May 1965.

Recruitment and appointment of new trustees

Pontyberem Memorial Institute and Hall is controlled by Pontyberem Community Council. The trustees, who are the Councillors, are charged with governance and plan and direct the operation of the charity through management committee meetings at which they monitor progress by reviewing and discussing income and expenditure and cashflow.

Related parties

Transactions between charities and their trustees must be disclosed by Charity Law. Pontyberem Memorial Institute and Hall is held in trust by Pontyberem Community Council. Income and expenditure is administered by the clerk through the Community Council and recharged net of VAT accordingly with any shortfall being met by Council funding. For the year ended 31 March 2021, this funding amounted to £25,536.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

524028

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
524028

Principal address

Coalbrook Road
Pontyberem
Llanelli
Carmarthenshire
SA15 5HU

Trustees

L Bowen
K Evans
G Harries
E Jones
P Lewis
Y Lewis
N Maliphant
A Rees
D Williams
M Davies
M John
R Selwood

Independent Examiner

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

Approved by order of the board of trustees on and signed on its behalf by:

.....
Y Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PONTYBEREM MEMORIAL INSTITUTE AND HALL**

Independent examiner's report to the trustees of Pontyberem Memorial Institute and Hall

I report to the charity trustees on my examination of the accounts of Pontyberem Memorial Institute and Hall (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement - matters of concern identified

I have completed my examination.

I draw the Trustees attention to the matter of furlough received in the year. The Council claimed furlough for the two Hall caretakers but the furlough refund was received into the Hall bank account. The Council have recharged all wage costs to the Charity and the furlough receipts have been treated as amounts due to be repaid to the Council in full..

I confirm that no other matters have come to my attention that give me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Alun Evans FCA
Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

Date:

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		48,315	-	48,315	102,733
 EXPENDITURE ON					
Charitable activities					
Running costs		60,052	48,000	108,052	155,359
 NET INCOME/(EXPENDITURE)		<u>(11,737)</u>	<u>(48,000)</u>	<u>(59,737)</u>	<u>(52,626)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		36,925	2,256,000	2,292,925	2,345,551
 TOTAL FUNDS CARRIED FORWARD		<u>25,188</u>	<u>2,208,000</u>	<u>2,233,188</u>	<u>2,292,925</u>

The notes form part of these financial statements

PONTYBEREM MEMORIAL INSTITUTE AND HALL

STATEMENT OF FINANCIAL POSITION
31 MARCH 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	5	30,748	2,208,000	2,238,748	2,292,413
CURRENT ASSETS					
Stocks	6	600	-	600	1,200
Debtors	7	2,995	-	2,995	2,929
Cash at bank and in hand		16,381	-	16,381	3,618
		<u>19,976</u>	<u>-</u>	<u>19,976</u>	<u>7,747</u>
CREDITORS					
Amounts falling due within one year	8	(25,536)	-	(25,536)	(7,235)
NET CURRENT ASSETS		<u>(5,560)</u>	<u>-</u>	<u>(5,560)</u>	<u>512</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,188</u>	<u>2,208,000</u>	<u>2,233,188</u>	<u>2,292,925</u>
NET ASSETS		<u>25,188</u>	<u>2,208,000</u>	<u>2,233,188</u>	<u>2,292,925</u>
FUNDS	9				
Unrestricted funds				25,188	36,925
Restricted funds				2,208,000	2,256,000
TOTAL FUNDS				<u>2,233,188</u>	<u>2,292,925</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Y Lewis - Trustee

PONTYBEREM MEMORIAL INSTITUTE AND HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all 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.

Freehold property	- 2% on cost
Plant and machinery	- 15% reducing balance
Fixtures and fittings	- 15% reducing balance
Computer equipment	- 25% on cost

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.

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

3. STAFF COSTS

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

	2021	2020
Caretakers	2	2
Administration	1	1
	<u>3</u>	<u>3</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	102,733	-	102,733
EXPENDITURE ON			
Charitable activities			
Running costs	107,359	48,000	155,359
NET INCOME/(EXPENDITURE)	<u>(4,626)</u>	<u>(48,000)</u>	<u>(52,626)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	41,551	2,304,000	2,345,551
TOTAL FUNDS CARRIED FORWARD	<u>36,925</u>	<u>2,256,000</u>	<u>2,292,925</u>

PONTYBEREM MEMORIAL INSTITUTE AND HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2020 and 31 March 2021	2,400,000	39,120	16,616	942	2,456,678
DEPRECIATION					
At 1 April 2020	144,000	15,480	4,080	705	164,265
Charge for year	48,000	3,546	1,882	237	53,665
At 31 March 2021	192,000	19,026	5,962	942	217,930
NET BOOK VALUE					
At 31 March 2021	2,208,000	20,094	10,654	-	2,238,748
At 31 March 2020	2,256,000	23,640	12,536	237	2,292,413

The property was funded by funds raised from the community, which will have to be repaid if sold. It has been included at a deemed cost of £2,400,000 following a valuation by Carmarthenshire County Council on 1 November 2016. Details of the original cost are currently not available.

6. STOCKS

	2021 £	2020 £
Stocks	600	1,200

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Debtors	2,995	2,929

PONTYBEREM MEMORIAL INSTITUTE AND HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Creditors	<u>25,536</u>	<u>7,235</u>

9. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	36,925	(11,737)	25,188
Restricted funds			
Property	2,256,000	(48,000)	2,208,000
TOTAL FUNDS	<u>2,292,925</u>	<u>(59,737)</u>	<u>2,233,188</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,315	(60,052)	(11,737)
Restricted funds			
Property	-	(48,000)	(48,000)
TOTAL FUNDS	<u>48,315</u>	<u>(108,052)</u>	<u>(59,737)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	41,551	(4,626)	36,925
Restricted funds			
Property	2,304,000	(48,000)	2,256,000
TOTAL FUNDS	<u>2,345,551</u>	<u>(52,626)</u>	<u>2,292,925</u>

PONTYBEREM MEMORIAL INSTITUTE AND HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,733	(107,359)	(4,626)
Restricted funds			
Property	-	(48,000)	(48,000)
TOTAL FUNDS	<u>102,733</u>	<u>(155,359)</u>	<u>(52,626)</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	41,551	(16,363)	25,188
Restricted funds			
Property	2,304,000	(96,000)	2,208,000
TOTAL FUNDS	<u>2,345,551</u>	<u>(112,363)</u>	<u>2,233,188</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,048	(167,411)	(16,363)
Restricted funds			
Property	-	(96,000)	(96,000)
TOTAL FUNDS	<u>151,048</u>	<u>(263,411)</u>	<u>(112,363)</u>

PONTYBEREM MEMORIAL INSTITUTE AND HALL
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

10. CONTINGENT LIABILITIES

The property is funded by a grant, which will be repayable on cessation of the charity.

11. RELATED PARTY DISCLOSURES

Pontyberem Memorial Institute and Hall is held in trust by Pontyberem Community Council. Income and expenditure is administered by the clerk through the Community Council and is owed to the Community Council. For the year ended 31 March 2021, the amount owed was £25,536 (2020 £7,234).

During the year grants have been received from the Community Council to assist with the running costs of the Memorial Hall, these grants are not due to be repaid to the Community Council. For the year ended 31 March 2021 the grants amounted to £26,000 (2020 £20,000).

PONTYBEREM MEMORIAL INSTITUTE AND HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	120	111
Paid by Community Council	1,350	-
Grants	26,000	51,886
Covid support grants	16,000	-
Hire of hall	3,776	32,579
Events	1,068	18,157
	<u>48,315</u>	<u>102,733</u>
Total incoming resources	48,315	102,733
EXPENDITURE		
Charitable activities		
Wages	25,753	44,791
Pensions	1,972	1,846
Insurance	506	2,113
Light and heat	8,147	11,393
Telephone	1,300	1,774
Administration	177	358
Sundries	2,407	15,111
Maintenance	11,436	13,505
Stocks	1,255	5,973
Refuse	192	1,657
Training	-	666
Laundry	72	617
Protective clothing	-	33
Depreciation	53,665	54,622
	<u>106,882</u>	<u>154,459</u>
Support costs		
Management		
Accounts	810	900
Bank charges	360	-
	<u>1,170</u>	<u>900</u>
Total resources expended	108,052	155,359
Net expenditure	(59,737)	(52,626)

This page does not form part of the statutory financial statements