

**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 Maliphant Trustee Alan 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 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	<u>162,100</u>	<u>-</u>	<u>162,100</u>	<u>150,610</u>
EXPENDITURE ON					
Charitable activities	3				
Charitable activities		<u>161,064</u>	<u>48,000</u>	<u>209,064</u>	<u>215,999</u>
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		<u><u>9,846</u></u>	<u><u>2,016,000</u></u>	<u><u>2,025,846</u></u>	<u><u>2,072,810</u></u>


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
		<u>19,587</u>	<u>-</u>	<u>19,587</u>	<u>9,626</u>
CREDITORS					
Amounts falling due within one year	11	(26,722)	-	(26,722)	(20,793)
NET CURRENT ASSETS		<u>(7,135)</u>	<u>-</u>	<u>(7,135)</u>	<u>(11,167)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,846</u>	<u>2,016,000</u>	<u>2,025,846</u>	<u>2,072,810</u>
NET ASSETS		<u>9,846</u>	<u>2,016,000</u>	<u>2,025,846</u>	<u>2,072,810</u>
FUNDS	12				
Unrestricted funds				9,846	8,810
Restricted funds				<u>2,016,000</u>	<u>2,064,000</u>
TOTAL FUNDS				<u>2,025,846</u>	<u>2,072,810</u>

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


N. Mallipanti - 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
	<u>162,100</u>	<u>150,610</u>

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

	2025	2024
	£	£
Pontyberem Community Council	20,000	35,000
National Grid	-	4,000
	<u>20,000</u>	<u>39,000</u>

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

	Management £
Charitable activities	4,554

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	8,810	2,064,000	2,072,810

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
	<hr/>	<hr/>
	162,100	150,610
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
	<hr/>	<hr/>
	204,510	212,753
 Support costs		
Management		
Website and marketing	665	330
Accountancy	1,629	1,200
Bank and card charges	2,260	1,716
	<hr/>	<hr/>
	4,554	3,246
 Total resources expended	209,064	215,999
 Net expenditure	<hr/> <hr/> (46,964)	<hr/> <hr/> (65,389)

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
		2,400,000.00	0.00	0.00	2,400,000.00	336,000.00	48,000.00	0.00	384,000.00	2,016,000.00	2,064,000.00
Computer Equipment	25% SL										
	Date of Acquisition										
Caretakers computer Signage computer		541.66			541.66	541.66	0.00		541.66	0.00	0.00
	15.03.18	400.00			400.00	400.00	0.00		400.00	0.00	0.00
	07.02.18	0.00			0.00	0.00	0.00		0.00	0.00	0.00
Plant & Machinery	15%RB (b/f)										
	Date of Acquisition										
B/Fwd Trestle table TV Water heater Cooler Baby changing unit Micro phones		37,290.00			37,290.00	25,582.00	1,756		27,338.20	9,951.80	11,708.00
	04.09.17	739.00			739.00	501.85	36		537.42	201.58	237.15
	07.02.18	282.45			282.45	192.00	14		205.57	76.88	90.45
Fixtures and Fittings	15%RB										
	Date of Acquisition										
Bar mirror Hall bar Decorate bar Blinds Lamp for Hall Carpet Flooring Decorate bar Mirrors for bar		200.00			200.00	125.00	11		136.25	63.75	75.00
	02.08.18	10,016.72			10,016.72	6,239.00	567		6,805.66	3,211.06	3,777.72
	16.08.18	1,640.00			1,640.00	1,021.00	93		1,113.85	526.15	619.00
TOTALS		40,014.45	0.00	0.00	40,014.45	26,912.85	1,965.24	0.00	28,878.09	11,136.36	13,101.60
		200.00			200.00	125.00	11		136.25	63.75	75.00
		10,016.72			10,016.72	6,239.00	567		6,805.66	3,211.06	3,777.72
		1,640.00			1,640.00	1,021.00	93		1,113.85	526.15	619.00
		225.00			225.00	141.00	13		153.60	71.40	84.00
		350.00			350.00	218.00	20		237.80	112.20	132.00
		1,819.35			1,819.35	1,012.00	121		1,133.10	686.25	807.35
		694.53			694.53	386.00	46		432.28	262.25	308.53
		1,670.00			1,670.00	930.00	111		1,041.00	629.00	740.00
		460.00			460.00	128.00	50		177.80	282.20	332.00
		17,075.60	0.00	0.00	17,075.60	10,200.00	1,031.34	0.00	11,231.34	5,844.26	6,875.60
		2,458,031.71	0.00	0.00	2,458,031.71	374,054.51	50,996.58	0.00	425,051.09	2,032,980.62	2,083,977.20