

LLANRHAEADR Y M PUBLIC HALL AND INSTITUTE

England & Wales · Charity number 524061

Details

Other names	VILLAGE INSTITUTE
Status	Registered
Legal form	Other
Registered	1963-09-16
Register	View on the Charity Commission register

Contact

Address	Vrondeg Llangedwyn Oswestry SY10 9LF
Phone	01691780310
Email	gwynbuckley332@btinternet.com
Website	llanhall.com

Activities

Objects: A PUBLIC HALL,READING ROOM,CLUB AND VILLAGE INSTITUTE FOR THE USE AND BENEFIT OF THE RESIDENTS IN THE VILLAGE AND PARISHES OF LLANRHAEADR YN MOCHNANT IN THE COUNTY OF CLWYD AND THE PARISH OF LLANARMON MYNEDD MOWR IN THE COUNTY OF CLWYD

Activities: A public community centre, providing many activities for the local community, both sporting, educational and social. We provide a variety of meeting rooms, modern, fully equipped kitchen, licensed bar if required, along with a mini business centre and billiard room.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SEE OBJECTS
- Powys

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£14,225	£28,827	-	-
2023-09-30	£12,047	£26,086	-	-
2022-09-30	£8,908	£24,112	-	-
2021-09-30	£3,792	£23,139	-	-
2020-09-30	£16,315	£27,290	-	-

Trustees

Name	Role	Appointed
Mary Bronwen Jones	Chair	2022-02-10
BRYN EDWARD EVANS		
GWYN BUCKLEY		
HYWEL GWYNFRYN LEWIS		
MAILYS EVANS		
MR PHIL ROBERTS		
MR TOMOS MORRIS		
MR TWM MORRIS		
MRS GRETA JONES		
RICHARD RICHARDS		
WALTER EVANS		

LLANRHAEADR Y M PUBLIC HALL AND INSTITUTE

England & Wales - Charity number 524061

Accounts

LLANRHAEDR YM MOCHNANT PUBLIC HALL AND INSTITUTE

Trustees Report

The recruitment and appointment of trustees is reviewed annually at the Public Hall AGM. New trustees are chosen from members who have sat on the Hall committee for a number of years and have shown great dedication and commitment to the Hall over this time. Each new trustee will be officially proposed by a member of the committee and then voted on by the remaining members. When more than one person is nominated for a single position then the person selected will be chosen by a simple majority vote.

The Hall committee comprises the Officials, which include a President, and a Vice President who may be appointed from within or outside of the community. If appointed from outside of the community he or she will not be entitled to vote at meetings of the committee, but if appointed from within the community he or she shall become an ex-officio member and vote, along with a Chair and a Vice Chair who normally stay in Office for a period of two years. The remaining officials include the Secretary, Treasurer and Financial Secretary who do not have a pre-determined period of office.

The Committee is made up of 6 life members who are chosen for their years of service on the committee along with thirty members chosen from the public and elected at the Annual General Meeting. All members of the Hall committee, other than the life members, retire annually at the date of the AGM and their places are filled by the newly appointed representatives. A retiring member may be re-elected.

Having been closed for nearly 15 months due to the Covid pandemic, the Hall finally reopened it's doors to the public on 17th May. This followed quite a lot of preparation work by the Committee and Caretaker to make sure that all aspects of the risk assessment were adhered to and to make sure that all Hall users were as safe as possible. Initial lettings were quite severely limited to allow the caretaker adequate time to clean and disinfect the building and equipment between each activity, most groups understood this and whilst early bookings were quite substantially down on previous years, these have slowly increased and have now reached pre-pandemic levels.

The AGM for the financial year ending September 2020 was eventually held on the 16th June during which the Chair thanked the committee for all their work in getting the Hall ready for use again. The Treasurer reported that funds were still healthy, although these had been helped tremendously by the fact that we received £11,000 in Government funding to help us survive through the pandemic. Much of this had been taken up by normal running costs, such as caretaker's wages, electricity and phone rental, in addition the Hall was redecorated and the window blinds at the back of the Hall were repaired.

At the AGM it was also decided that as the Hall had been closed for so long, the Officials should stay in position for a further 12 months.

Having been closed it was impossible to hold any fundraising events during this period but some have been tentatively pencilled in for 2022 which include a coffee morning, Bingo and a concert by a choir.

Unfortunately, 2020/2021 saw the loss of further members both past and present who had been great supporter's of the Hall over many years and their passing was recognised with a minute's silence held at the AGM

Financial Review

It is the policy of the charity that unrestricted funds which have not be designated for a specific use should be maintained at a level equivalent to between six and nine month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The results of the charity are shown in the Statement of Financial Activities on page 4.

The net expenditure for the charity for the year ended 2021 amounted to (£19,347) compared to net expenditure for the year ended 30 September 2020 of (£10,975)

Approved by the Trustees on 10/3/2022 2022, and signed on their behalf by: *R. Hughes*

Chair

Charity No 524061

Llanrhaeadr Ym Mochnant Public Hall and Institute

TRUSTEES REPORT AND ACCOUNTS YEAR ENDING 30 SEPTEMBER 2021

LLANRHAEDR YM MOCHNANT PUBLIC HALL AND INSTITUTE

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Buckley Mr Walter Evans Mr Hywel Lewis Mrs Maily Evans Mr Richard Richards Mr T M Morris Mr Emlyn Thomas – Resigned June 2021 Mr Robin Jones – Resigned June 2021 Mr Phil Roberts Mrs Eurwen Vaughan – Deceased May 2021 Mr Bryn Evans Miss Gwyneth Thomas Mrs Greta Jones Mr Twm Morris
Secretary	Mr G Buckley
Charity Number	524061
Independent Examiner	Susan Davies MAAT PAVO Unit 30 Ddole Road Industrial Estate Llandrindod Wells Powys LD1 6DF
Bankers	HSBC Bank The Cross Oswestry Shropshire SY11 2SR

LLANRHAEADR YM MOCHNANT PUBLIC HALL AND INSTITUTE

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LLANRHAADR YM MOCHNANT PUBLIC HALL AND INSTITUTE

CHARITY NUMBER: 524061

TRUSTEES REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2021

Statement of Trustees' Responsibilities

The Trustees are required to prepare financial statements for each financial period which give a true and fair view of the state of affairs for the Charity and the net incoming or outgoing resources of the Charity for the period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make reasonable and prudent judgements and estimates;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements;
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are also responsible for:

- keeping proper accounting records
- safeguarding the Charity's assets
- taking reasonable steps for the prevention and detection of fraud.

Structure, governance and management

The Charity was registered on 16 September 1963 and is governed by an indenture dated 1 May 1925

The trustees who served during the year were:

Mr G Buckley

Mr Walter Evans

Mr Hywel Lewis

Mrs Mailys Evans

Mr Richard Richards

Mr T M Morris

Mr Emlyn Thomas – Resigned June 2021

Mr Robin Jones – Resigned June 2021

Mr Phil Roberts

Mrs Eurwen Vaughan – Deceased May 2021

Mr Bryn Evans

Miss Gwyneth Thomas

Mrs Greta Jones

Mr Twm Morris

LLANRHAEDR YM MOCHNANT PUBLIC HALL AND INSTITUTE

Trustees Report

The recruitment and appointment of trustees is reviewed annually at the Public Hall AGM. New trustees are chosen from members who have sat on the Hall committee for a number of years and have shown great dedication and commitment to the Hall over this time. Each new trustee will be officially proposed by a member of the committee and then voted on by the remaining members. When more than one person is nominated for a single position then the person selected will be chosen by a simple majority vote.

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It is the policy of the charity that unrestricted funds which have not be designated for a specific use should be maintained at a level equivalent to between six and nine month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The results of the charity are shown in the Statement of Financial Activities on page 4.

The net expenditure for the charity for the year ended 2021 amounted to (£19,347) compared to net expenditure for the year ended 30 September 2020 of (£10,975)

Approved by the Trustees on2022, and signed on their behalf by:

Chair

LLANRHAEADR YM MOCHNANT PUBLIC HALL AND INSTITUTE

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS TO THE TRUSTEES OF LLANRHAEADR YM MOCHNANT PUBLIC HALL AND INSTITUTE

I report on the accounts of Llanrhaeadr Ym Mochnant Public Hall and Institute for the year ended 30 September 2021, which are set out on pages 5 to 11

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this period under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act ; and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to our attention:

- 1) Which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Susan Davies MAAT
PAVO
Unit 30 Ddole Road
Llandrindod Wells
Powys
LD1 6DF

6 January 2022

LLANRHAEDR YM MOCHNANT PUBLIC HALL AND INSTITUTE

**STATEMENT OF FINANCIAL ACTIVITIES
AS AT 30TH SEPTEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
INCOMING RESOURCES FROM GENERATED FUNDS					
Donations & Legacies	2	775	-	775	-
Activities for generating funds	3	2,017	-	2,017	6,309
Investment income	4	-	-	-	6
Grants		1,000	-	1,000	10,000
Total Incoming Resources		3,792	-	3,792	16,315
RESOURCES EXPENDED					
Costs of generating funds	5	-	-	-	-
Net incoming resources available		3,792	-	3,792	16,315
Charitable Activities					
Hall running costs		8,593	11,804	20,397	24,366
Governance Costs		2,742	-	2,742	2,924
Total Resources Expended		11,335	11,804	23,139	27,290
Net Movement in Funds		-(7,543)	-(11,804)	-(19,347)	-(10,975)
RECONCILIATION OF FUNDS					
Total Funds Brought Forward 1 st October 2020		32,888	495,765	528,653	539,628
Total Funds Carried Forward 30th September 2021		25,345	483,961	509,306	528,653

LLANRHAEADR YM MOCHNANT PUBLIC HALL AND INSTITUTE

BALANCE SHEET AS AT 30TH SEPTEMBER 2021

	Note	£	2021	£	2020	£
FIXED ASSETS						
Tangible Assets	10			495,105		509,701
CURRENT ASSETS						
Debtors and Prepayments	11	1,450			1,560	
Cash at bank and in hand		13,051			17,693	
		14,501			19,253	
CURRENT LIABILITIES						
Creditors and Accruals	12	300			300	
NET CURRENT ASSETS						
				14,201		18,953
TOTAL ASSETS LESS CURRENT LIABILITIES						
				509,306		528,653
 REPRESENTED BY:						
RESTRICTED FUNDS						
	13			483,961		495,765
UNRESTRICTED FUNDS						
				25,345		32,888
TOTAL RESERVES						
				509,306		528,653

Approved at the Annual General Meeting

Chairman:

Date:

**LLANRHAEDR YM MOCHNANT PUBLIC HALL AND INSTITUTE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1. ACCOUNTING POLICIES

BASIS OF PREPARATION AND ASSESSMENT OF GOING CONCERN

- a) The financial statements have been prepared under the historical cost convention with items recognised cost of transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102

The trustees consider that there are no material uncertainties about the charities ability to continue as a going concern

b) RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required

- c) Income and expenditure is inclusive of value added tax.
- d) Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land is not depreciated

Freehold buildings 2% Straight line

Computer equipment 33% Reducing balance

Fixtures, fittings & equipment 25% Reducing balance

- e) Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- f) Investment income is included when receivable
- g) Incoming resources from charitable trading activity are accounted for when earned
- h) Expenditure is recognised on an accrual basis as the liability is incurred.
- i) Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

LLANRHAEADR YM MOCHNANT PUBLIC HALL AND INSTITUTE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

- j) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- k) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees, insurance and costs linked to the strategic management of the charity.
- l) All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.
- m) Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations and gifts		
Unrestricted funds:		
Donations:		
Misc. donations	775	-
	775	-
Grants receivable for core activities		
Unrestricted funds:		
PCC Grant	1,000	-
PCC Covid 19 Support	-	10,000
	1,000	10,000

3. ACTIVITIES FOR GENERATING FUNDS:

	2021	2020
	£	£
Fund Raising Events	-	787
Hall Lettings/Car Park Income	2,017	5,522
Net activities for generating funds	2,017	6,309

4. INVESTMENT INCOME:

	2021	2020
	£	£
Interest receivable	.47p	6

5. TOTAL RESOURCES EXPENDED:

LLANRHAADR YM MOCHNANT PUBLIC HALL AND INSTITUTE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Depreciation	Other Costs	Total 2021	Total 2020
	£	£	£	£
Costs of generating funds				
Costs of generating donations and legacies		-	-	-
Charitable activities				
<u>Hall Running Costs</u>				
Activities undertaken directly	14,595	5,802	20,397	24,366
Governance costs	-	2,742	2,742	2,924
	<u>14,595</u>	<u>8,544</u>	<u>23,139</u>	<u>27,290</u>

6. ACTIVITIES UNDERTAKE DIRECTLY

	2021 £	2020 £
Other costs relating to Hall Running Costs comprise:		
Utilities & Heating	818	2,899
Caretaker Fees & Cleaning	3,336	3,331
Repairs & Renewals	1385	2,563
Licences	182	200
Website/Stationery/Adverts	81	76
	<u>5,802</u>	<u>8,947</u>

7. GOVERNANCE COSTS

	2021 £	2020 £
Other governance costs comprise:		
Telephone & Fax	602	815
Independent Examination Fee	300	300
Insurance	1,840	1,809
	<u>2,742</u>	<u>2,924</u>

8. TRUSTEES

None of the trustees or persons connected with them received remuneration or travelling expenses during the year.
(2020: None were reimbursed)

9. EMPLOYEES

There were no employees during the year.

10. TANGIBLE FIXED ASSETS

LLANRHAEDR YM MOCHNANT PUBLIC HALL AND INSTITUTE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Land & Buildings	Computer Equipment	Fixtures & Fittings	Total
	£	£	£	£
Cost				
At 1 October 2020 and at 30 September 2021	<u>590,197</u>	<u>1,740</u>	<u>66,791</u>	<u>658,728</u>
Depreciation				
At 1 October 2020	94,432	1,707	52,889	149,028
Charge for year	<u>11,804</u>	<u>11</u>	<u>2,780</u>	<u>14,595</u>
At 30 September 2021	<u>106,236</u>	<u>1,718</u>	<u>55,669</u>	<u>163,623</u>
Net book value				
At 30 September 2021	<u>483,961</u>	<u>22</u>	<u>11,122</u>	<u>495,105</u>
At 30 September 2020	<u>495,765</u>	<u>33</u>	<u>13,902</u>	<u>509,700</u>

As recorded with the Land Registry, the proprietor of the hall is registered as The Official Custodian for Charities on behalf of the Trustees of Llanrhaeadr Village Hall and Institute of Charity Commission, PO Box 1227, Liverpool, L69 3UG and of Frondeg, Llangedwyn, Oswestry, SY10 9LF

Since 10 May 2012 The Big Lottery Fund have a legal charge on the building which remains in place for a period of 20 years and will be then released subject to the terms and conditions of the grant having being adhered to by the committee.

11. DEBTORS

	2021	2020
	£	£
Prepayments and accrued income	<u>1,450</u>	<u>1,560</u>
	<u>1,450</u>	<u>1,560</u>

12. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Creditors – PAVO IE	<u>300</u>	<u>300</u>

13. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

LLANRHAEADR YM MOCHNANT PUBLIC HALL AND INSTITUTE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Balances at	Movement in funds		Balance at 30
	1 October 2020	Incoming Resources	Resources Expended	September 2021
	£	£	£	£
Public Hall Rebuild	495,765	-	(11,804)	483,961
	<u>495,765</u>	<u>-</u>	<u>(11,804)</u>	<u>483,961</u>

The restricted funds are grants and donations received specifically relating to the rebuild of the public hall during the 2012 year end. The costs relating to the rebuild of the hall have been recognised as a fixed asset and are released to the SOFA over the useful life of the asset reducing the restricted fund.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted Funds	Total
	£	£	£
Fund balances at 30 September 2021 are represented by:			
Tangible fixed assets	11,144	483,961	495,105
Current assets	14,501		13,298
Creditors: amounts falling due within one year	(300)		(300)
	<u>25,345</u>	<u>483,961</u>	<u>509,306</u>

LLANRHAEADR Y M PUBLIC HALL AND INSTITUTE

England & Wales - Charity number 524061

Accounts

Charity No 524061

Llanrhaeadr Ym Mochnant Public Hall and Institute

TRUSTEES REPORT AND ACCOUNTS YEAR ENDING 30 SEPTEMBER 2020

LLANRHAEDR YM MOCHNANT PUBLIC HALL AND INSTITUTE

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Buckley Mr Talog Davies Mr Walter Evans Mr Hywel Lewis Mrs Mailys Evans Mr Richard Richards Mr T M Morris Mr Emlyn Thomas Mr Robin Jones Mr Phil Roberts Mrs Eurwen Vaughan Mr Bryn Evans Miss Gwyneth Thomas Mrs Greta Jones Mr Twm Morris
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LLANRHAEDR YM MOCHNANT PUBLIC HALL AND INSTITUTE

CHARITY NUMBER: 524061

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- safeguarding the Charity's assets
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Structure, governance and management

The Charity was registered on 16 September 1963 and is governed by an indenture dated 1 May 1925

The trustees who served during the year were:

Mr G Buckley
Mr Talog Davies
Mr Walter Evans
Mr Hywel Lewis
Mrs Mailys Evans
Mr Richard Richards
Mr T M Morris
Mr Emlyn Thomas
Mr Robin Jones
Mr Phil Roberts
Mrs Eurwen Vaughan
Mr Bryn Evans
Miss Gwyneth Thomas
Mrs Greta Jones
Mr Twm Morris

LLANRHAEDR YM MOCHNANT PUBLIC HALL AND INSTITUTE

Trustees report

Llanrhaeadr Y M Public Hall Annual Report Year ending 30 Sep 2020.

In common with the rest of the country, the past financial year was dominated by the Coronavirus pandemic. This resulted in the Hall being forced to close for over six months and whilst we held several 'internet' meetings during the summer with a view to reopening during the early autumn, a small outbreak locally along with a deteriorating position nationally meant that this never became practical. Although a risk assessment was prepared the committee felt that the risk involved both to the trustees and the community at large could not justify reopening, and the Hall remained closed at the end of the financial year.

One crumb of comfort that arose from the situation was that to compensate for our loss of earnings we received a grant from the Welsh Government for £10,000 which has meant that there has been no increase of pressure on our finances. It also allowed us to redecorate the Hall during the closedown which meant that there was no disturbance for the user groups and the Hall will be in good condition when we are eventually allowed to reopen.

Prior to closing in mid March, the Hall had been as busy as ever, maintaining the number of user groups and hosting a wide array of social functions, ranging from the annual Christmas Bingo, Coffee Mornings arranged by the volunteers, a concert in aid of Hall funds was held by Hogia Cut Lloi which was extremely well attended and enjoyed by everyone. There were also a variety of other fundraising events, but the highlight of the year, was a weekend that was held to celebrate 25 years since the filming of 'The Englishman who went up a Hill but came down a Mountain' in the village. This included a showing of the original film in the Hall and was attended by many of the stars of the production.

On a sadder note, 2019/2020 saw the loss of more past and present members, The passing of these members marks the end of an era and their passing is not only a loss to the Hall Committee, but the whole community.

Financial Review

It is the policy of the charity that unrestricted funds which have not be designated for a specific use should be maintained at a level equivalent to between six and nine month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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The net expenditure for the charity for the year ended 2020 amounted to (£10,975) compared to net expenditure for the year ended 30 September 2019 of (£16,565)

Approved by the Trustees on 16 June 2021, and signed on their behalf by:

Chair



LLANRHAEADR YM MOCHNANT PUBLIC HALL AND INSTITUTE

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

TO THE TRUSTEES OF LLANRHAEADR YM MOCHNANT PUBLIC HALL AND INSTITUTE

I report on the accounts of Llanrhaeadr Ym Mochnant Public Hall and Institute for the year ended 30 September 2020, which are set out on pages 5 to 11

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this period under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act ; and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to our attention:

- 1) Which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Susan Davies

Susan Davies MAAT
PAVO
Unit 30 Ddole Road
Llandrindod Wells
Powys
LD1 6DF

6 May 2021

LLANRHAEDR YM MOCHNANT PUBLIC HALL AND INSTITUTE

**STATEMENT OF FINANCIAL ACTIVITIES
AS AT 30TH SEPTEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	2020 £	2019 £
INCOMING RESOURCES FROM GENERATED FUNDS					
Donations & Legacies	2	-	-	-	900
Activities for generating funds	3	6,309	-	6,309	11,674
Investment income	4	6	-	6	6
Grants		10,000	-	10,000	
Total Incoming Resources		16,315	-	16,315	12,580
RESOURCES EXPENDED					
Costs of generating funds	5	-	-	-	1,108
Net incoming resources available		16,315	-	16,315	11,472
Charitable Activities					
Hall running costs		12,562	11,804	24,366	25,120
Governance Costs		2,924	-	2,924	2,917
Total Resources Expended		15,486	11,804	27,290	29,145
Net Movement in Funds		829	-(11,804)	-(10,975)	-(16,565)
RECONCILIATION OF FUNDS					
Total Funds Brought Forward 1 st October 2019		37,059	507,569	539,628	556,193
Total Funds Carried Forward 30th September 2020		32,888	495,765	528,653	539,628

LLANRHAADR YM MOCHNANT PUBLIC HALL AND INSTITUTE

BALANCE SHEET AS AT 30TH SEPTEMBER 2020

		2020		2019	
	Note	£	£	£	£
FIXED ASSETS					
Tangible Assets	10		509,700		524,996
CURRENT ASSETS					
Debtors and Prepayments	11	1,560		1,893	
Cash at bank and in hand		17,693		13,039	
		<u>19,253</u>		<u>14,932</u>	
CURRENT LIABILITIES					
Creditors and Accruals	12	<u>300</u>		<u>300</u>	
NET CURRENT ASSETS			18,953		14,632
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>528,653</u>		<u>539,628</u>
 REPRESENTED BY:					
RESTRICTED FUNDS	13		495,765		507,566
UNRESTRICTED FUNDS			32,888		32,062
TOTAL RESERVES			<u>528,653</u>		<u>539,628</u>

Approved at the Annual General Meeting

Chairman:

Date:

LLANRHAEDR YM MOCHNANT PUBLIC HALL AND INSTITUTE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. ACCOUNTING POLICIES

BASIS OF PREPARATION AND ASSESSMENT OF GOING CONCERN

- a) The financial statements have been prepared under the historical cost convention with items recognised cost of transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102

The trustees consider that there are no material uncertainties about the charities ability to continue as a going concern

b) RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required

- c) Income and expenditure is inclusive of value added tax.
- d) Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land is not depreciated

Freehold buildings	2% Straight line
Computer equipment	33% Reducing balance
Fixtures, fittings & equipment	25% Reducing balance

- e) Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- f) Investment income is included when receivable
- g) Incoming resources from charitable trading activity are accounted for when earned
- h) Expenditure is recognised on an accrual basis as the liability is incurred.
- i) Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

LLANRHAEDR YM MOCHNANT PUBLIC HALL AND INSTITUTE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

- j) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- k) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees, insurance and costs linked to the strategic management of the charity.
- l) All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.
- m) Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations and gifts	-	900
	-	-
	<u>-</u>	<u>900</u>
Donations and gifts		
Unrestricted funds:		
Donations:		
Misc. donations	<u>-</u>	<u>900</u>
	-	900
Grants receivable for core activities		
Unrestricted funds:		
PCC Covid 19 Support	<u>10,000</u>	<u>-</u>
	<u>10,000</u>	<u>-</u>

3. ACTIVITIES FOR GENERATING FUNDS:

	2020	2019
	£	£
Fund Raising Events	787	3,414
Hall Lettings/Car Park Income	5,522	8,260
Net activities for generating funds	<u>6,309</u>	<u>11,674</u>

4. INVESTMENT INCOME:

	2020	2019
	£	£
Interest receivable	<u>6</u>	<u>6</u>

LLANRHAEDR YM MOCHNANT PUBLIC HALL AND INSTITUTE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

5. TOTAL RESOURCES EXPENDED:

	Depreciation	Other Costs	Total 2020	Total 2019
	£	£	£	£
Costs of generating funds				
Costs of generating donations and legacies		-	-	1,108
Charitable activities				
<u>Hall Running Costs</u>				
Activities undertaken directly	15,296	9,070	24,366	25,120
Governance costs	-	2,924	2,924	2,917
	<u>15,296</u>	<u>11,994</u>	<u>27,290</u>	<u>29,145</u>

6. ACTIVITIES UNDERTAKE DIRECTLY

	2020 £	2019 £
Other costs relating to Hall Running Costs comprise:		
Utilities & Heating	2,899	2,925
Caretaker Fees & Cleaning	3,331	3,384
Repairs & Renewals	2,564	1,605
Licences	200	234
Website/Stationery/Adverts	76	79
300 Club Prizes	-	720
Misc. Expenses	-	-
	<u>9,070</u>	<u>8,947</u>

7. GOVERNANCE COSTS

	2020 £	2019 £
Other governance costs comprise:		
Telephone & Fax	815	860
Independent Examination Fee	300	300
Insurance	1,809	1,757
	<u>2,924</u>	<u>2,917</u>

8. TRUSTEES

None of the trustees or persons connected with them received remuneration or travelling expenses during the year.
(2019: None were reimbursed)

LLANRHAeadR YM MOCHNANT PUBLIC HALL AND INSTITUTE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

9. EMPLOYEES

There were no employees during the year.

10. TANGIBLE FIXED ASSETS

	Land & Buildings	Computer Equipment	Fixtures & Fittings	Total
	£	£	£	£
Cost				
At 1 October 2019 and at 30 September 2020	590,197	1,740	66,791	658,728
Depreciation				
At 1 October 2019	82,628	1,691	49,413	133,732
Charge for year	11,804	16	3,476	15,296
At 30 September 2020	94,432	1,707	52,889	149,028
Net book value				
At 30 September 2020	495,765	33	13,902	509,700
At 30 September 2019	507,569	49	17,378	524,997

As recorded with the Land Registry, the proprietor of the hall is registered as The Official Custodian for Charities on behalf of the Trustees of Llanrhaeadr Village Hall and Institute of Charity Commission, PO Box 1227, Liverpool, L69 3UG and of Frondeg, Llangedwyn, Oswestry, SY10 9LF

Since 10 May 2012 The Big Lottery Fund have a legal charge on the building which remains in place for a period of 20 years and will be then released subject to the terms and conditions of the grant having being adhered to by the committee.

11. DEBTORS

	2020	2019
	£	£
Prepayments and accrued income	1,560	1,893
	<u>1,560</u>	<u>1,893</u>

12. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Creditors – PAVO IE	300	300
	<u>300</u>	<u>300</u>

**LLANRHAADR YM MOCHNANT PUBLIC HALL AND INSTITUTE
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

13. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balances at 1 October 2019	Movement in funds		Balance at 30 September 2020
	£	Incoming Resources £	Resources Expended £	£
Public Hall Rebuild	507,569	-	(11,804)	495,765
	<u>507,569</u>	<u>-</u>	<u>(11,804)</u>	<u>495,765</u>

The restricted funds are grants and donations received specifically relating to the rebuild of the public hall during the 2012 year end. The costs relating to the rebuild of the hall have been recognised as a fixed asset and are released to the SOFA over the useful life of the asset reducing the restricted fund.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted Funds £	Total £
Fund balances at 30 September 2020 are represented by:			
Tangible fixed assets	13,935	495,765	509,700
Current assets	19,253		19,253
Creditors: amounts falling due within one year	(300)		(300)
	<u>32,888</u>	<u>495,765</u>	<u>528,653</u>