

LLANRHAeadR 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 its 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 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
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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LLANRHAEDR 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

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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

LLANRHAEDR YM MOCHNANT PUBLIC HALL AND INSTITUTE

BALANCE SHEET AS AT 30TH SEPTEMBER 2021

		2021	2020
	Note	£	£
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
		<u>14,501</u>	<u>19,253</u>
CURRENT LIABILITIES			
Creditors and Accruals	12	<u>300</u>	<u>300</u>
NET CURRENT ASSETS		14,201	18,953
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>509,306</u>	<u>528,653</u>
REPRESENTED BY:			
RESTRICTED FUNDS	13	483,961	495,765
UNRESTRICTED FUNDS		25,345	32,888
TOTAL RESERVES		<u>509,306</u>	<u>528,653</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 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
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Computer equipment	33% Reducing balance
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Fixtures, fittings & equipment	25% Reducing balance
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- 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	-
	<u>775</u>	<u>-</u>
Grants receivable for core activities		
Unrestricted funds:		
PCC Grant	1,000	-
PCC Covid 19 Support	-	10,000
	<u>1,000</u>	<u>10,000</u>

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	<u>2,017</u>	<u>6,309</u>

4. INVESTMENT INCOME:

	2021	2020
	£	£
Interest receivable	<u>.47p</u>	<u>6</u>

5. TOTAL RESOURCES EXPENDED:

LLANRHAeadR 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

LLANRHAeadR 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 1 October 2020	Movement in funds		Balance at 30 September 2021
		Incoming Resources	Resources Expended	
	£	£	£	£
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>