

LISVANE MEMORIAL HALL CHARITY COMMISSION REPORT FOR THE YEAR 1 MARCH 2024 TO 28th FEBRUARY 2025

LISVANE MEMORIAL HALL, HEOL-Y-DELYN, LISVANE, CARDIFF, CF14 0SQ

CHARITY NUMBER: 524175

TRUSTEES: Carol Helen Barrett - Secretary

David Cann - Chair

Susan Johnson - Treasurer

Elizabeth Heaven

Christine Ann Mahoney

Frederich John Rhoden

David Allan Tooke

Chris Williams

Lisvane Memorial Hall (LMH), a permanent endowment made in 1947, is administered by a committee of Trustees (maximum number 12) who are elected annually at the Annual General Meeting. Any person, 18 years of age or above, who resides in the Ward of Lisvane, or a person associated with LMH and agreed by the Trustees to stand for election, can be elected as a Trustee. The Trustees' meet monthly, whenever possible, to administer the charity, which is for the purposes of physical and mental training and recreation and social, moral and intellectual development through the medium of reading and recreation, library, lectures, classes, recreations or otherwise as may be found expedient for the benefit of the inhabitants of the Ward of Lisvane, without distinction of sex, or of political, religious or other opinions.

The financial year 1st March 2024 to 28th February 2025 saw the usage of LMH gradually increase. There has been a significant increase in casual hires and most long-term regular hirers continue to use the facility. Although the hire rates are assessed by the Trustees twice a year, it has not been necessary to increase them in this financial year.

LMH was registered as a Charitable Incorporated Organisation on 2nd December 2024. The process of transferring the assets from the 1947 Trust to the CIO is in process. The Treasurer has started to open bank accounts for the new CIO and the Secretary is assembling the documents required by the Charity Commission for the transfer of the premises and land.

There had been a successful bid for Section 106 funding from Cardiff County Council that provided a grant of £80,000. The refurbishment of the Main Hall community kitchen and

re-decoration has been completed in this financial year. Further work will be carried out using the balance of the monies to refurbish the disabled toilet to latest standards, improve the PA system so that it is more user-friendly, reinstate the hearing loop, and refurbish the blocks that constitute the front pan of the stage, including locking them in position so that only authorised persons may put them up when required; for safety reasons.

After this work is completed, the Trustees intend to fund improvements to the Committee Room such that it can be used as a comfortable meeting space with modern facilities. An air-to-air heat pump will be installed as a pilot to enable the Trustees to decide about the installation of further renewable heating in the rest of the premises, including photovoltaic panels, in line with the Welsh Government's plan to reduce carbon emissions to zero by 2050 . This work will require further grants from appropriate organisations. Improvements to the Small Hall by are planned including refurbishing the community kitchen, providing more comfortable chairs, and an audio-visual system with a hearing loop. It is planned that the disabled access from the Main Hall corridor will be relocated to the far corner of, making the Small Hall space more useable. External works will be carried out to improve access to the building. At present energy and water usage are being monitored so as to provide information to decide on the most appropriate systems required for the needs of LMH.

Carol Barrett

Secretary

1st August 2025



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
LISVANE MEMORIAL HALL

On accounts for the year
ended

28TH FEBRUARY 2025

Charity no
(if any)

524175

Set out on pages

3 & 4

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 28 / 02 / 2025.

Responsibilities and
basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

04/05/2025

Name:

David Ainsworth

Relevant professional
qualification(s) or body
(if any):

Fellow Chartered Accountant, Institute of Chartered Accountants in England and Wales

Address:

14 Cotswold Avenue, Lisvane, Cardiff, CF14 0TA

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

No material matters of concern were identified during the examination.



Lisvane Memorial Hall

Financial Accounts

Year Ended 28 February 2025

	2024-2025 Full Year <i>Actual</i> £	2023-24 Full Year <i>Actual</i> £
Charitable Activities - Lettings	53,546.24	53,816.27
Other Trading Activities - Building Funds	1,660.00	644.10
Donations and legacies	2,749.90	-
Grants	53,353.98	250
Investment Income	245.42	-
Total Receipts	111,555.54	54,710.37
Booking & Advertising Costs	(553.06)	(421.66)
Utilities	(7,850.26)	(10,066.53)
Cleaning & Hygiene	(1,081.34)	(993.38)
Maintenance and Repair	(12,260.32)	(13,520.74)
Inspection & Protection	(523.20)	(2,171.02)
Insurance & Licences	(2,009.08)	(2,532.23)
Staff Costs	(11,687.05)	(11,340.00)
Refurbishment (S106)	(54,137.98)	-
Total Payments	(90,102.29)	(41,045.56)
Total Surplus (Defecit)	21,453.25	13,664.81
Beginning Bank Balances	48,811.97	35,147.16
Total Cash Inflow / (Outflow)	21,453.25	13,664.81
Closing Bank Balances	70,265.22	48,811.97
<i>Of which: Restricted Funds</i>	-	250.00

Registered Charity Number: 524175

David Ainsworth
Independent Examiner
04/05/2025



Lisvane Memorial Hall

Notes to the Accounts

Year ended 29th February 2025

	2024-25 Full Year <i>Actual</i>	2023-24 Full Year <i>Actual</i>
Charitable Activities - Lettings	53,546.24	53,816.27
Receipts	2,760.00	2,144.10
Prizes	(1,100.00)	(1,500.00)
Other trading activities - Building Funds	1,660.00	644.10
Donations and legacies	2,749.90	
Grants	53,353.98	250.00
Investment Income	245.42	
Total Receipts	111,555.54	54,710.37
Hallmaster Booking System	(367.80)	(238.80)
Web Site	(185.26)	(182.86)
Booking & Advertising Costs	(553.06)	(421.66)
Waste and Water	(753.00)	(646.23)
Electricity	(1,734.18)	(4,759.50)
Gas	(3,974.26)	(3,980.09)
Rates	(540.12)	(749.00)
Swalec Credit	0.00	617.45
Telephone & Broadband / Mobile	(848.70)	(549.16)
Utilities	(7,850.26)	(10,066.53)
Cleaning & Hygiene	(1,081.34)	(993.38)
Landscaping and Gardening	(4,160.40)	(4,056.80)
Repairs and Renewals	(8,099.92)	(9,463.94)
Maintenance and Repair	(12,260.32)	(13,520.74)
Inspection & Protection	(523.20)	(2,171.02)
Music Licence	-	(521.68)
Insurance	(1,829.08)	(1,830.55)
Premises Licence	(180.00)	(180.00)
Insurance & Licences	(2,009.08)	(2,532.23)
Caretaker	(6,394.25)	(6,462.00)
Administrator	(5,292.80)	(4,878.00)
Staff Costs	(11,687.05)	(11,340.00)
Refurbishment (S106)	(54,137.98)	
Total Payments	(90,102.29)	(41,045.56)

Registered Charity Number: 524175

David Ainsworth
Independent Examiner
04/05/2025

Independent examiner's review of the 2024-25 accounts of Lisvane Memorial Hall (Charity no: 524175)

4th May 2025

To the Trustees of Lisvane Memorial Hall

I have reviewed the accounts for the period ended 28 February 2025. In doing so, I have agreed the opening and closing positions to the bank statements and have traced a sample of receipts and payments to backing documentation, and the bank account. I did not find any material matters of concern, and hence include, as attached, a clean report, alongside my presentation of the accounts for the period.

This year's review was a bit more complex than previous years, in determining the correct presentation of the accounts re the new CIO, and after discussing with Carol Barrett, I am comfortable with the final presentation that all the income and expenses for the year are in the old charity, and that the asset transfer to the new CIO shell will come in the next fiscal year.

The quality of backing data was similar to the previous year, and continued to be at a high standard.

Unfortunately the excel monthly backup prepared were very hard to follow, due to a number of adjustments made within the files, and reconciling them to the main accounts was difficult, and ended up in the my manual recreation of the accounts. Once this was done, there were a number of small adjustments identified and agreed with the treasurer, as summarised below:

- Correction of presentation of expenses in 2024-25 (sign error), as well as ensuring comparatives matched last years accounts (summation error and missing expense category).
- Correction of revenue classification (move out of charitable activities and into donations) re £1,100 donation from LCA.
- Moving of £34.32 Cardiff Council refund from receipts into cleaning & hygiene.
- Moving £24 from Booking and Advertising costs to Maintenance & Repair.
- I had to manually create the second page of the accounts which splits out Revenue and Costs into the underlying sub-categories. It would be beneficial if this could be done by the treasurer for 2025-26.

In addition, I have some control recommendations for the Trustees as follows:

- Although consistent with the prior periods, given that Clare Cann, the administrator, is a direct relation of one of the Trustees, I would recommend that the other Trustees regularly review 1) that the price charged is "arms length" and at a defendable market rate and 2) that the hours charged are reasonable for the work that she undertakes.
- As noted last year, there are no invoices for the one-off hires as they pay in advance. I would recommend invoices are produced and sent in order to evidence the transaction. The evidence provided to me for such hires was mainly email based.

I would be delighted to discuss any of these issues/recommendations further, should you require.

Yours sincerely



David Ainsworth MBA MA BFP FCA