

# CYMMER WORKMENS HALL AND INSTITUTE

England & Wales · Charity number 810098

## Details

---

Other names	CYMMER WORKMENS HALL AND INSTITUTE WELFARE SCHEME
Status	Registered
Legal form	Trust
Registered	1971-10-08
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

**Address** Cymmer Workmans Hall & Institute  
Office Street  
Porth  
CF39 9AH

**Phone** 07920178622

**Email** [dn@young-phillips.co.uk](mailto:dn@young-phillips.co.uk)

## Activities

---

**Objects:** THE PROPERTY SHALL BE HELD ON TRUST FOR THE FOLLOWING OBJECTS:1) TO ADVANCE THE EDUCATION OF THE PUBLIC; AND2) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;AND MANAGED IN ACCORDANCE WITH BYE-LAWS ESTABLISHED FROM TIME TO TIME BY THE TRUSTEES.

**Activities:** The charity operates a social club the income from which is used to fund educational activities and maintain its property. The property is used by local community groups.

## Classification

---

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** CYMMER, NEAR PORTH, RHONDDA CYNON TAFF
- Rhondda Cynon Taff

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31		-	-	-
2023-12-31	£251,172	£279,467	-	-
2022-12-31	£277,244	£276,077	-	-
2021-12-31	£137,974	£183,778	-	-
2020-12-31	£172,291	£167,260	-	-
2019-12-31	£292,914	£269,518	-	-

## Trustees

Name	Role	Appointed
<b>GARY GOODING</b>	Chair	
DAVID WILTON		2018-09-12
GARETH EMMANUEL		2018-09-12
JOHN MARSHMAN		2018-09-12

**CYMMER WORKMENS HALL AND INSTITUTE**

England & Wales - Charity number 810098

---

# Accounts

---

Charity number 810098

**CYMMER WORKMEN'S HALL AND INSTITUTE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**Charity number**

810098

**Address**

Office Street  
Porth  
RCT  
CF39 9AH

**Trustees**

Gary Gooding  
David Wilton  
Gareth Emmanuel  
John Marshman

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**Independent Examiner's Report to the trustees of Cymmer Workmen's hall and institute.**

Report to the trustees of Cymmer workmen's hall and institute for the accounts for the year ended 31<sup>st</sup> December 2023, which are set out on pages 3 to 9.

**Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> December 2023.

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 2011 Act and in carrying out my examination, I have followed 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:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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



Young & Phillips Limited  
Chartered Accountants  
77 Bute Street  
Treorchy  
RCT  
CF42 6AH

30<sup>th</sup> October 2024

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

		<b>Total Funds</b>	<b>Total Funds</b>
		<b>2023</b>	<b>2022</b>
	Note	£	£
<b>Incoming Resources</b>			
<i>Incoming resources from generated funds:</i>			
Activities for generating funds:			
Bar sales		250,490	268,679
Other income	3	167	3,511
Welsh government grant		-	5,000
Bank interest		515	54
		-----	-----
<b>Total Incoming Resources</b>		<b>251,172</b>	<b>277,244</b>
		=====	=====
<b>Resources Expended</b>			
Costs of generating funds		277,817	274,477
Charitable activities		50	-
Governance costs		1,600	1,600
		-----	-----
<b>Total Resources Expended</b>	4	<b>279,467</b>	<b>276,077</b>
		=====	=====
Net incoming/(outgoing) resources		(28,295)	1,167
Total funds brought forward		192,087	190,920
		-----	-----
<b>Total Funds Carried Forward</b>		<b>163,792</b>	<b>192,087</b>
		=====	=====

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**BALANCE SHEET**  
**AS AT 31<sup>ST</sup> DECEMBER 2023**

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible fixed assets	6	131,350	131,959
		-----	-----
		<u>131,350</u>	<u>131,959</u>
<b>Current Assets</b>			
Stocks	7	9,800	9,714
Debtors	8	306	506
Cash at bank and in hand		39,063	69,465
		-----	-----
		<u>49,169</u>	<u>79,685</u>
<b>Liabilities: Amounts falling due within one year</b>			
Creditors	9	16,727	19,557
		-----	-----
		<u>16,727</u>	<u>19,557</u>
<b>Net Current Assets</b>		<u><b>32,442</b></u>	<u><b>60,128</b></u>
<b>Net Assets</b>		<u><b>163,792</b></u>	<u><b>192,087</b></u>
<b>Funds</b>			
Unrestricted funds		163,792	192,087
		-----	-----
<b>Total Charity Funds</b>		<u><b>163,792</b></u>	<u><b>192,087</b></u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of the Trustees:

Date: 30/10/2024

Gary Gooding (Chair)



**CYMMER WORKMEN'S HALL AND INSTITUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**1 Basis of preparation**

**1.1 Basis of Accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these 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 (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

**1.2 Going Concern**

These accounts have been prepared on the basis that the charity is a going concern.

**2 Accounting Policies**

**2.1 Income**

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

-Incoming resources from trading activity is accounted for when earned

-Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**2.2 Expenditure and liabilities**

Expenditure is included in the accounts on an accruals basis. Expenditure includes any VAT, which cannot be fully recovered.

**Governance and support costs**

- Costs of generating funds comprise costs with running the bar and social club at the workmen's hall.
- 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.

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Deferred income**

No material item of deferred income has been included in the accounts.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

**2.3 Assets**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and equipment                      20% of cost per annum

**Stock and work in progress**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

**3 Other Income**

	<b>2023</b>	<b>2022</b>
	£	£
Machine income	167	2,743
Other income	-	768
	-----	-----
	167	3,511
	=====	=====

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**4 Total Resources Expended**

	<b>Cost of Generating Funds</b>	<b>Charitable Activities</b>	<b>Governance</b>	<b>2023 Total</b>	<b>2022 Total</b>
	£	£	£	£	£
Bar Stock	115,079	-	-	115,079	118,750
Staff costs	86,841	-	-	86,841	76,783
Staff pension costs	961	-	-	961	871
Games, entertainment, films	26,418	-	-	26,418	24,355
Rates	1,601	-	-	1,601	1,792
Insurance	4,705	-	-	4,705	3,560
Light and heat	13,363	-	-	13,363	14,231
Cleaning	1,554	-	-	1,554	2,337
Repairs and maintenance	7,013	-	-	7,013	9,924
Printing, postage and stationery	665	-	-	665	194
Telephone	4,626	-	-	4,626	4,502
Travel	100	-	-	100	-
Rental	7,645	-	-	7,645	6,948
Professional fees	2,795	-	-	2,795	6,868
Stocktaking fees	710	-	-	710	630
Accountancy	-	-	1,600	1,600	1,600
Bank charges	934	-	-	934	1,248
Credit card charges	2,198	-	-	2,198	685
Charitable donations	-	50	-	50	-
Deprecation	609	-	-	609	799
	<u>277,817</u>	<u>50</u>	<u>1,600</u>	<u>279,467</u>	<u>276,077</u>

**5 Paid employees**

The total of paid employees for the year is £79,328 (£76,783 in 2022) with additional costs of £961 (£871 in 2022) for staff pensions.

The average number of employees in the year was 13 (15 in 2022)

**CYMMER WORKMEN'S HALL AND INSTITUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**6 Tangible Fixed Assets**

	<b><u>Freehold</u></b> <b><u>Property</u></b>	<b><u>Fixtures Fittings</u></b> <b><u>and Equipment</u></b>	<b><u>Total</u></b>
		£	£
<b>Cost</b>			
At 1 January 2023	130,499	90,306	220,805
Additions	-	-	-
Disposals	-	-	-
At 31 December 2023	130,499	90,306	220,805
<b>Accumulated Depreciation</b>			
At 1 January 2023	-	88,846	88,846
Charge for year	-	609	609
Depreciation on disposals	-	-	-
At 31 December 2023	-	89,455	89,455
<b>Net Book Value</b>			
<b>At 31 December 2023</b>	<b>130,499</b>	<b>851</b>	<b>131,350</b>
At 31 December 2022	130,499	1,460	131,959

**7 Stock**

Stock relates to bar stock and is measured at the lower of cost or net realisable value.

**8 Debtors**

	<b>2023</b>	<b>2022</b>
	£	£
Prepayments and accrued income	306	506
	306	506

**9 Creditors**

**Creditors-due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	5,723	8,553
Accruals	6,240	5,120
Taxation and social security	4,764	5,884
	16,727	19,557

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**10 Transactions With Trustees and Related Parties**

**Trustees' expenses**

Members of the management committee received honorarium totalling £nil from the charity during the year ended 2023 (2022 – nil). The honorarium is approved by the members of the management's committee.

During the year a trustee, Gary Gooding, paid MCBC brewery £9,746 when there were insufficient funds. The charity is repaying him and the balance at the year end was £3,011. (2022 nil)

**CYMMER WORKMENS HALL AND INSTITUTE**

England & Wales - Charity number 810098

---

# Accounts

---

Company Registration No. 810098 (England and Wales)

**CYMMER WORKMEN'S HALL AND INSTITUTE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**Charity number**

810098

**Address**

Office Street  
Porth  
RCT  
CF39 9AH

**Trustees**

Gary Gooding  
David Wilton  
Gareth Emmanuel  
John Marshman

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**Independent Examiner's Report to the trustees of Cymmer Workmen's hall and institute.**

Report to the trustees of Cymmer workmen's hall and institute for the accounts for the year ended 31<sup>st</sup> December 2022, which are set out on pages 3 to 9.

**Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> December 2022.

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 2011 Act and in carrying out my examination, I have followed 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:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Young & Phillips Limited  
Chartered Accountants  
77 Bute Street  
Treorchy  
RCT  
CF42 6AH

18<sup>th</sup> September 2023

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

		<b>Total Funds</b>	<b>Total Funds</b>
		2022	2021
	Note	£	£
<b>Incoming Resources</b>			
<i>Incoming resources from generated funds:</i>			
Charitable activities:			
RCT Coronavirus grants		-	10,000
Activities for generating funds:			
Bar sales		268,679	135,985
Other income	3	3,511	1,985
Coronavirus Job retention grant		-	22,117
Welsh government grant		5,000	6,266
Bank interest		54	4
<b>Total Incoming Resources</b>		<b>277,244</b>	<b>176,357</b>
<b>Resources Expended</b>			
Costs of generating funds		274,477	182,021
Charitable activities		-	207
Governance costs		1,600	1,550
<b>Total Resources Expended</b>	4	<b>276,077</b>	<b>183,778</b>
Net incoming/(outgoing) resources		1,167	(7,421)
Total funds brought forward		190,920	198,341
<b>Total Funds Carried Forward</b>		<b>192,087</b>	<b>190,920</b>

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**BALANCE SHEET**  
**AS AT 31<sup>ST</sup> DECEMBER 2022**

	Note	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible fixed assets	6	131,959	132,058
		-----	-----
		131,959	132,058
		=====	=====
<b>Current Assets</b>			
Stocks	7	9,714	8,226
Debtors	8	506	306
Cash at bank and in hand		69,465	69,377
		-----	-----
		79,685	77,909
		=====	=====
<b>Liabilities:</b> Amounts falling due within one year			
Creditors	9	19,557	19,047
		-----	-----
		19,557	19,047
		=====	=====
<b>Net Current Assets</b>		<b>60,128</b>	<b>58,862</b>
		-----	-----
<b>Net Assets</b>		<b>192,087</b>	<b>190,920</b>
		-----	-----
		192,087	190,920
		=====	=====
<b>Funds</b>			
Unrestricted funds		192,087	190,920
		-----	-----
<b>Total Charity Funds</b>		<b>192,087</b>	<b>190,920</b>
		-----	-----
		192,087	190,920
		=====	=====

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of the Trustees:

*Gary Gooding*

Date: 28.9.2023

Gary Gooding (Chair)

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**1 Basis of preparation**

**1.1 Basis of Accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these 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 (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

**1.2 Going Concern**

These accounts have been prepared on the basis that the charity is a going concern.

**2 Accounting Policies**

**2.1 Income**

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

-Incoming resources from trading activity is accounted for when earned

-Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**2.2 Expenditure and liabilities**

Expenditure is included in the accounts on an accruals basis. Expenditure includes any VAT, which cannot be fully recovered.

**Governance and support costs**

- Costs of generating funds comprise costs with running the bar and social club at the workmen's hall.
- 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.

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Deferred income**

No material item of deferred income has been included in the accounts.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

**2.3 Assets**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and equipment                      20% of cost per annum

**Stock and work in progress**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

3

**Other Income**

	<b>2022</b>	<b>2021</b>
	£	£
Machine income	2,743	-
Other income	768	1,985
	-----	-----
	3,511	1,985
	=====	=====

**CYMMER WORKMEN'S HALL AND INSTITUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**4 Total Resources Expended**

	<b>Cost of Generating Funds</b>	<b>Charitable Activities</b>	<b>Governance</b>	<b>2022 Total</b>	<b>2021 Total</b>
	£	£	£	£	£
Bar Stock	118,750	-	-	118,750	66,029
Staff costs	76,783	-	-	76,783	61,897
Staff pension costs	871	-	-	871	778
Games, entertainment, films	24,355	-	-	24,355	13,452
Rates	1,792	-	-	1,792	703
Insurance	3,560	-	-	3,560	2,646
Light and heat	14,231	-	-	14,231	6,865
Cleaning	2,337	-	-	2,337	1,645
Repairs and maintenance	9,924	-	-	9,924	13,026
Printing, postage and stationery	194	-	-	194	227
Telephone	4,502	-	-	4,502	2,991
Rental	6,948	-	-	6,948	5,241
Professional fees	6,868	-	-	6,868	5,382
Stocktaking fees	630	-	-	630	480
Accountancy	-	-	1,600	1,600	1,550
Bank charges	1,248	-	-	1,248	-
Credit card charges	685	-	-	685	-
Charitable donations	-	-	-	-	207
Deprecation	799	-	-	799	659
	<u>274,477</u>	<u>-</u>	<u>1,600</u>	<u>276,077</u>	<u>183,778</u>
	=====	=====	=====	=====	=====

**5 Paid employees**

The total of paid employees for the year is £76,783 (£61,897 in 2021) with additional costs of £871 (£778 in 2021) for staff pensions.

The average number of employees in the year was 15 (15 in 2021)

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**6 Tangible Fixed Assets**

	<b><u>Freehold</u></b> <b><u>Property</u></b>	<b><u>Fixtures Fittings</u></b> <b><u>and Equipment</u></b>	<b><u>Total</u></b>
		£	£
<b>Cost</b>			
At 1 January 2022	130,499	89,606	220,105
Additions	-	700	700
Disposals	-	-	-
	-----		
At 31 December 2022	130,499	90,306	220,805
	=====		
<b>Accumulated Depreciation</b>			
At 1 January 2022	-	88,047	88,047
Charge for year	-	799	799
Depreciation on disposals	-	-	-
	-----		
At 31 December 2022	-	88,846	88,846
	=====		
<b>Net Book Value</b>			
<b>At 31 December 2022</b>	<b>130,499</b>	<b>1,460</b>	<b>131,959</b>
	=====		
At 31 December 2021	130,499	1,346	131,845
	=====		

**7 Stock**

Stock relates to bar stock and is measured at the lower of cost or net realisable value.

**8 Debtors**

	<b>2022</b>	<b>2021</b>
	£	£
Prepayments and accrued income	506	306
	-----	-----
	506	306
	=====	=====

**9 Creditors**

**Creditors-due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	8,553	8,045
Accruals	5,120	5,083
Taxation and social security	5,884	5,919
	-----	-----
	19,557	19,047
	=====	=====

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**10 Transactions With Trustees and Related Parties**

**Trustees' expenses**

Members of the management committee received honorarium totalling £nil from the charity during the year ended 2022 (2021 – nil). The honorarium is approved by the members of the management's committee.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021 – nil)

**CYMMER WORKMENS HALL AND INSTITUTE**

England & Wales - Charity number 810098

---

# Accounts

---

Charity Registration no. 810098

**CYMMER WORKMEN'S HALL AND INSTITUTE**

**UNAUDITED ACCOUNTS**

**YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

Young & Phillips  
Chartered Accountants  
77 Bute Street  
Treorchy  
RCT

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**CONTENTS**

	<b>Page</b>
Legal and Administrative Information	1
Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
Notes to the accounts	5 - 9

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**Charity number**

810098

**Address**

Office Street  
Porth  
RCT  
CF39 9AH

**Trustees**

Gary Gooding  
David Wilton  
Gareth Emmanuel  
John Marshman

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**Independent Examiner's Report to the trustees of Cymmer Workmen's hall and institute.**

Report to the trustees of Cymmer workmen's hall and institute for the accounts for the year ended 31<sup>st</sup> December 2021, which are set out on pages 3 to 9.

**Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> December 2021.

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 2011 Act and in carrying out my examination, I have followed 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:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

  
Young & Phillips Limited  
Chartered Accountants  
77 Bute Street  
Treorchy  
RCT  
CF42 6AH

24<sup>th</sup> November 2022

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

		<b>Total Funds</b>	<b>Total Funds</b>
		2021	2020
	Note	£	£
<b>Incoming Resources</b>			
<i>Incoming resources from generated funds:</i>			
Charitable activities:			
RCT Coronavirus grants		10,000	35,000
Activities for generating funds:			
Bar sales		135,985	106,758
Other income	3	1,985	7,170
Coronavirus Job retention grant		22,117	23,364
Welsh government grant		6,266	-
Bank interest		4	30
		-----	-----
<b>Total Incoming Resources</b>		<b>176,357</b>	<b>172,322</b>
		=====	=====
<b>Resources Expended</b>			
Costs of generating funds		182,021	163,346
Charitable activities		207	2,745
Governance costs		1,550	1,200
		-----	-----
<b>Total Resources Expended</b>	4	<b>183,778</b>	<b>167,291</b>
		=====	=====
Net (outgoing)/incoming resources		(7,421)	5,031
Total funds brought forward		198,341	193,310
		-----	-----
<b>Total Funds Carried Forward</b>		<b>190,920</b>	<b>198,341</b>
		=====	=====

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**BALANCE SHEET**  
**AS AT 31<sup>ST</sup> DECEMBER 2021**

	Note	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible fixed assets	6	132,058	131,845
		-----	-----
		132,058	131,845
		=====	=====
<b>Current Assets</b>			
Stocks	7	8,226	4,548
Debtors	8	306	559
Cash at bank and in hand		69,377	68,857
		-----	-----
		77,909	73,964
		=====	=====
<b>Liabilities: Amounts falling due within one year</b>			
Creditors	9	19,047	7,468
		=====	=====
<b>Net Current Assets</b>		<b>58,862</b>	<b>66,496</b>
		=====	=====
<b>Net Assets</b>		<b>190,920</b>	<b>198,341</b>
		=====	=====
<b>Funds</b>			
Unrestricted funds		190,920	198,341
		-----	-----
<b>Total Charity Funds</b>		<b>190,920</b>	<b>198,341</b>
		=====	=====

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of the Trustees:

Date: 20.12.2022

Gary Gooding (Chair)



**CYMMER WORKMEN'S HALL AND INSTITUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**1 Basis of preparation**

**1.1 Basis of Accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these 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 (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

**1.2 Going Concern**

These accounts have been prepared on the basis that the charity is a going concern.

**2 Accounting Policies**

**2.1 Income**

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

-Incoming resources from trading activity is accounted for when earned

-Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**2.2 Expenditure and liabilities**

Expenditure is included in the accounts on an accruals basis. Expenditure includes any VAT, which cannot be fully recovered.

**Governance and support costs**

- Costs of generating funds comprise costs with running the bar and social club at the workmen's hall.
- 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.

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Deferred income**

No material item of deferred income has been included in the accounts.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

**2.3 Assets**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and equipment	20% of cost per annum
------------------------	-----------------------

**Stock and work in progress**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

**3 Other Income**

	<b>2021</b>	<b>2020</b>
	£	£
Machine income	-	1,463
TOTE income	-	5,377
Other income	1,985	330
	-----	-----
	<u>1,985</u>	<u>7,170</u>
	=====	=====

**CYMMER WORKMEN'S HALL AND INSTITUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**4 Total Resources Expended**

	<b>Cost of Generating Funds</b>	<b>Charitable Activities</b>	<b>Governance</b>	<b>2021 Total</b>	<b>2020 Total</b>
	£	£	£	£	£
Bar Stock	66,029	-	-	66,029	47,769
Staff costs	61,897	-	-	61,897	59,493
Staff pension costs	778	-	-	778	486
Games, entertainment, films	13,452	-	-	13,452	6,998
Rates	703	-	-	703	1,755
Insurance	2,646	-	-	2,646	2,690
Light and heat	6,865	-	-	6,865	10,039
Cleaning	1,645	-	-	1,645	2,634
Repairs and maintenance	13,026	-	-	13,026	17,360
Printing, postage and stationery	227	-	-	227	230
Telephone	2,991	-	-	2,991	3,189
Rental	5,241	-	-	5,241	4,779
Professional fees	5,382	-	-	5,382	5,102
Stocktaking fees	480	-	-	480	370
Accountancy	-	-	1,550	1,550	1,200
Bank charges	-	-	-	-	1,683
Charitable donations	-	207	-	207	180
TOTE Payment	-	-	-	-	850
Deprecation	659	-	-	659	484
	<u>182,021</u>	<u>207</u>	<u>1,550</u>	<u>183,778</u>	<u>167,291</u>

**5 Paid employees**

The total of paid employees for the year is £61,897 (£59,493 in 2020) with additional costs of £778 (£486 in 2020) for staff pensions.

The average number of employees in the year was 15 (15 in 2020)

£22,117 was received towards wages costs from Coronavirus Job retention scheme during the period. (£23,364 in 2020)

**CYMMER WORKMEN'S HALL AND INSTITUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**6 Tangible Fixed Assets**

	<b><u>Freehold</u></b>	<b><u>Fixtures Fittings</u></b>	<b><u>Total</u></b>
	<b><u>Property</u></b>	<b><u>and Equipment</u></b>	
		£	£
<b>Cost</b>			
At 1 January 2021	130,499	88,733	219,232
Additions	-	873	873
Disposals	-	-	-
	-----	-----	-----
At 31 December 2021	130,499	89,606	220,105
	=====	=====	=====
<b>Accumulated Depreciation</b>			
At 1 January 2021	-	87,388	87,388
Charge for year	-	659	659
Depreciation on disposals	-	-	-
	-----	-----	-----
At 31 December 2021	-	88,047	88,047
	=====	=====	=====
<b>Net Book Value</b>			
<b>At 31 December 2021</b>	<b>130,499</b>	<b>1,559</b>	<b>132,058</b>
	=====	=====	=====
At 31 December 2020	130,499	1,346	131,845
	=====	=====	=====

**7 Stock**

Stock relates to bar stock and is measured at the lower of cost or net realisable value.

**8 Debtors**

	<b>2021</b>	<b>2020</b>
	£	£
Prepayments and accrued income	306	559
	-----	-----
	306	559
	=====	=====

**9 Creditors and accruals**

**5.1 Creditors-due within one year**

	<b>2021</b>	<b>2020</b>
	£	£
Trade creditors	8,045	-
Accruals	5,083	2,543
Taxation and social security	5,919	4,044
Loans	-	881
	-----	-----
	19,047	7,468
	=====	=====

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**5.2 Brewery Loan**

In 2017 MCBC paid £4,100.00 towards the repair of the cooling system which is written off with brewery discounts over a period of 4 years. The balance at the end of the year is nil.

**10 Transactions With Trustees and Related Parties**

**Trustees' expenses**

Members of the management committee received honorarium totalling £nil from the charity during the year ended 2021 (2020 – nil). The honorarium is approved by the members of the management's committee.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020 – nil)

**CYMMER WORKMENS HALL AND INSTITUTE**

England & Wales - Charity number 810098

---

# Accounts

---



## Trustees' Annual Report for the period

From **01012020** Period start date To **31122020**  
Period end date

Charity name:

Charity registration number:

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	THE PROPERTY SHALL BE HELD ON TRUST FOR THE FOLLOWING OBJECTS: 1) TO ADVANCE THE EDUCATION OF THE PUBLIC; AND 2) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; AND MANAGED IN ACCORDANCE WITH BYE-LAWS ESTABLISHED FROM TIME TO TIME BY THE TRUSTEES.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Funds are raised through bar sales. Any surplus is reinvested into charity to improve the facilities to meet the charity's objectives. Various events are held each week in furtherance of its objectives.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the charity commission on public benefit.

#### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>The charity has managed to maintain the property in a good state of repair. This has allowed the facilities to be used by individuals to meet the charity's objectives.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Income has reduced significantly due to the covid-19 pandemic lockdowns. A small profit has been made, which is due to the large amount of grants received. Without the grants the club would have made a substantial loss.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>Reserves are held to ensure that funds are available to meet its commitments and keep the property in a good state of repair.</b>
Amount of reserves held	Para 1.22	<b>£198,341</b>
Reasons for holding zero reserves	Para 1.22	<b>na</b>
Details of fund materially in deficit	Para 1.24	<b>none</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>none</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Trust Deed</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Unincorporated association.</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>By committee vote</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Cymmer Workmens hall and Institute
Other name the charity uses	
Registered charity number	810098
Charity's principal address	Office Street Porth CF39 9AH



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	none
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	none
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	none

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------


#### Name of chief executive or names of senior staff members (Optional information)

--

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

### Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>	G Gooding	
<b>Full name(s)</b>	GARY GOODING	
<b>Position (eg Secretary, Chair, etc)</b>	CHAIR	
<b>Date</b>	27/10/2021	

**Charity Registration no. 810098**

**CYMMER WORKMEN'S HALL AND INSTITUTE**

**UNAUDITED ACCOUNTS**

**YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

Young & Phillips  
Chartered Accountants  
77 Bute Street  
Treorchy  
RCT

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**CONTENTS**

	<b>Page</b>
Legal and Administrative Information	1
Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
Notes to the accounts	5 - 9

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**Charity number**

810098

**Address**

Office Street  
Porth  
RCT  
CF39 9AH

**Trustees**

Gary Gooding  
David Wilton  
Gareth Emmanuel  
John Marshman

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**Independent Examiner's Report to the trustees of Cymmer Workmen's hall and institute.**

Report to the trustees of Cymmer workmen's hall and institute for the accounts for the year ended 31<sup>st</sup> December 2020, which are set out on pages 3 to 9.

**Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> December 2020.

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 2011 Act and in carrying out my examination, I have followed 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:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Young & Phillips Limited  
Chartered Accountants  
77 Bute Street  
Treorchy  
RCT  
CF42 6AH

28<sup>th</sup> September 2021

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

		<b>Total Funds</b>	<b>Total Funds</b>
		2020	2019
	Note	£	£
<b>Incoming Resources</b>			
<i>Incoming resources from generated funds:</i>			
Charitable activities:			
RCT Coronavirus grants		35,000	-
Activities for generating funds:			
Bar sales		106,758	277,134
Other income	3	7,170	15,783
Coronavirus Job retention grant		23,364	-
Bank interest		30	50
		-----	-----
<b>Total Incoming Resources</b>		<b>172,322</b>	<b>292,967</b>
		=====	=====
<b>Resources Expended</b>			
Costs of generating funds		163,346	254,116
Charitable activities		2,745	8,688
Governance costs		1,200	6,767
		-----	-----
<b>Total Resources Expended</b>	4	<b>167,291</b>	<b>269,571</b>
		=====	=====
Net incoming resources		5,031	23,396
Total funds brought forward		193,310	169,914
		-----	-----
<b>Total Funds Carried Forward</b>		<b>198,341</b>	<b>193,310</b>
		=====	=====

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**BALANCE SHEET**  
**AS AT 31<sup>ST</sup> DECEMBER 2020**

	Note	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible fixed assets	6	131,845	131,913
		-----	-----
		<u>131,845</u>	<u>131,913</u>
<b>Current Assets</b>			
Stocks	7	4,548	11,490
Debtors	8	559	3,035
Cash at bank and in hand		68,857	66,221
		-----	-----
		<u>73,964</u>	<u>80,746</u>
<b>Liabilities: Amounts falling due within one year</b>			
Creditors	9	7,468	19,349
		-----	-----
		<u>7,468</u>	<u>19,349</u>
<b>Net Current Assets</b>		<u><b>66,496</b></u>	<u><b>61,397</b></u>
<b>Net Assets</b>		<u><b>198,341</b></u>	<u><b>193,310</b></u>
<b>Funds</b>			
Unrestricted funds		198,341	193,310
		-----	-----
<b>Total Charity Funds</b>		<u><b>198,341</b></u>	<u><b>193,310</b></u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of the Trustees:

Date:

Gary Gooding (Chair)

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**1 Basis of preparation**

**1.1 Basis of Accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these 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 (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

**1.2 Going Concern**

These accounts have been prepared on the basis that the charity is a going concern.

**2 Accounting Policies**

**2.1 Income**

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

-Incoming resources from trading activity is accounted for when earned

-Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**2.2 Expenditure and liabilities**

Expenditure is included in the accounts on an accruals basis. Expenditure includes any VAT, which cannot be fully recovered.

**Governance and support costs**

- Costs of generating funds comprise costs with running the bar and social club at the workmen's hall.
- 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.

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Deferred income**

No material item of deferred income has been included in the accounts.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

**2.3 Assets**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and equipment                      20% of cost per annum

**Stock and work in progress**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

**3 Other Income**

	<b>2020</b>	<b>2019</b>
	£	£
Machine income	1,463	2,500
Dances and concert income	-	1,610
TOTE income	5,377	10,300
Other income	330	1,373
	-----	-----
	<u>7,170</u>	<u>15,783</u>

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**4 Total Resources Expended**

	<b>Basis of Allocation</b>	<b>Cost of Generating Funds</b>	<b>Charitable Activities</b>	<b>Governance</b>	<b>2020 Total</b>	<b>2019 Total</b>
		£	£	£	£	£
Bar Stock	Direct	47,769	-	-	47,769	124,363
Staff costs	Staff time	59,493	-	-	59,493	74,232
Staff pension costs	Staff time	486	-	-	486	769
Games, entertainment, films	Direct	6,998	-	-	6,998	19,759
Rates	Split	877	878	-	1,755	2,294
Insurance	Split	1,345	1,345	-	2,690	2,870
Light and heat	Direct	10,039	-	-	10,039	11,234
Cleaning	Direct	2,634	-	-	2,634	2,692
Repairs and maintenance	Direct	17,360	-	-	17,360	7,928
Printing, postage and stationery	Floor Area	207	23	-	230	101
Telephone	Floor Area	2,870	319	-	3,189	1,733
Rental of gaming machine	Direct	4,779	-	-	4,779	8,226
Professional fees	Direct	5,102	-	-	5,102	5,267
Stocktaking fees	Direct	370	-	-	370	695
Accountancy	Direct	-	-	1,200	1,200	1,500
Bank charges	Direct	1,683	-	-	1,683	2,697
Charitable donations	Direct	-	180	-	180	-
TOTE Payment	Direct	850	-	-	850	2,600
Depreciation	Direct	484	-	-	484	611
		<u>163,346</u>	<u>2,745</u>	<u>1,200</u>	<u>167,291</u>	<u>269,571</u>

**5 Paid employees**

The total of paid employees for the year is £59,493 (£74,232 in 2019) with additional costs of £486 (£769 in 2019) for staff pensions.

The average number of employees in the year was 15 (18 in 2019)

£23,364 was received towards wages costs from Coronavirus Job retention scheme during the period.

**CYMMER WORKMEN'S HALL AND INSTITUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**6 Tangible Fixed Assets**

	<u>Freehold</u> <u>Property</u>	<u>Fixtures Fittings</u> <u>and Equipment</u>	<u>Total</u>
		£	£
<b>Cost</b>			
At 1 January 2020	130,499	88,318	218,817
Additions	-	416	416
Disposals	-	-	-
At 31 December 2020	130,499	88,734	218,233
<b>Accumulated Depreciation</b>			
At 1 January 2020	-	86,904	86,904
Charge for year	-	484	484
Depreciation on disposals	-	-	-
At 31 December 2020	-	87,388	87,388
<b>Net Book Value</b>			
At 31 December 2020	130,499	1,346	131,845
At 31 December 2019	130,499	1,414	131,913

**7 Stock**

Stock relates to bar stock and is measured at the lower of cost or net realisable value.

**8 Debtors**

	<b>2020</b>	<b>2019</b>
	£	£
Prepayments and accrued income	559	3,035
	-----	-----
	559	3,035
	=====	=====

**9 Creditors and accruals**

**5.1 Creditors-due within one year**

	<b>2020</b>	<b>2019</b>
	£	£
Trade creditors	-	8,503
Accruals	2,543	2,880
Taxation and social security	4,044	6,486
Loans	881	1,480
	-----	-----
	7,468	19,349
	=====	=====

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**5.2 Brewery Loan**

In 2017 MCBC paid £4,100.00 towards the repair of the cooling system which is written off with brewery discounts over a period of 4 years. The balance at the end of the year is £881.

**10 Transactions With Trustees and Related Parties**

**Trustees' expenses**

Members of the management committee received honorarium totalling £nil from the charity during the year ended 2020 (2019 – nil). The honorarium is approved by the members of the management's committee.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020 – nil)

**Charity Registration no. 810098**

**CYMMER WORKMEN'S HALL AND INSTITUTE**

**UNAUDITED ACCOUNTS**

**YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

Young & Phillips  
Chartered Accountants  
77 Bute Street  
Treorchy  
RCT

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**CONTENTS**

	<b>Page</b>
Legal and Administrative Information	1
Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
Notes to the accounts	5 - 9

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**Charity number**

810098

**Address**

Office Street  
Porth  
RCT  
CF39 9AH

**Trustees**

Gary Gooding  
David Wilton  
Gareth Emmanuel  
John Marshman

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**Independent Examiner's Report to the trustees of Cymmer Workmen's hall and institute.**

Report to the trustees of Cymmer workmen's hall and institute for the accounts for the year ended 31<sup>st</sup> December 2020, which are set out on pages 3 to 9.

**Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> December 2020.

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 2011 Act and in carrying out my examination, I have followed 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:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Young & Phillips Limited  
Chartered Accountants  
77 Bute Street  
Treorchy  
RCT  
CF42 6AH

28<sup>th</sup> September 2021

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

		<b>Total Funds</b>	<b>Total Funds</b>
		2020	2019
	Note	£	£
<b>Incoming Resources</b>			
<i>Incoming resources from generated funds:</i>			
Charitable activities:			
RCT Coronavirus grants		35,000	-
Activities for generating funds:			
Bar sales		106,758	277,134
Other income	3	7,170	15,783
Coronavirus Job retention grant		23,364	-
Bank interest		30	50
		-----	-----
<b>Total Incoming Resources</b>		<b>172,322</b>	<b>292,967</b>
		=====	=====
<b>Resources Expended</b>			
Costs of generating funds		163,346	254,116
Charitable activities		2,745	8,688
Governance costs		1,200	6,767
		-----	-----
<b>Total Resources Expended</b>	4	<b>167,291</b>	<b>269,571</b>
		=====	=====
Net incoming resources		5,031	23,396
Total funds brought forward		193,310	169,914
		-----	-----
<b>Total Funds Carried Forward</b>		<b>198,341</b>	<b>193,310</b>
		=====	=====

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**BALANCE SHEET**  
**AS AT 31<sup>ST</sup> DECEMBER 2020**

	Note	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible fixed assets	6	131,845	131,913
		-----	-----
		<u>131,845</u>	<u>131,913</u>
<b>Current Assets</b>			
Stocks	7	4,548	11,490
Debtors	8	559	3,035
Cash at bank and in hand		68,857	66,221
		-----	-----
		<u>73,964</u>	<u>80,746</u>
<b>Liabilities: Amounts falling due within one year</b>			
Creditors	9	7,468	19,349
		-----	-----
		<u>7,468</u>	<u>19,349</u>
<b>Net Current Assets</b>		<u><b>66,496</b></u>	<u><b>61,397</b></u>
<b>Net Assets</b>		<u><b>198,341</b></u>	<u><b>193,310</b></u>
<b>Funds</b>			
Unrestricted funds		198,341	193,310
		-----	-----
<b>Total Charity Funds</b>		<u><b>198,341</b></u>	<u><b>193,310</b></u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of the Trustees:

Date:

Gary Gooding (Chair)

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**1 Basis of preparation**

**1.1 Basis of Accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these 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 (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

**1.2 Going Concern**

These accounts have been prepared on the basis that the charity is a going concern.

**2 Accounting Policies**

**2.1 Income**

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

-Incoming resources from trading activity is accounted for when earned

-Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**2.2 Expenditure and liabilities**

Expenditure is included in the accounts on an accruals basis. Expenditure includes any VAT, which cannot be fully recovered.

**Governance and support costs**

- Costs of generating funds comprise costs with running the bar and social club at the workmen's hall.
- 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.

**CYMMER WORKMEN'S HALL AND INSTITUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Deferred income**

No material item of deferred income has been included in the accounts.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

**2.3 Assets**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and equipment                      20% of cost per annum

**Stock and work in progress**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

**3 Other Income**

	<b>2020</b>	<b>2019</b>
	£	£
Machine income	1,463	2,500
Dances and concert income	-	1,610
TOTE income	5,377	10,300
Other income	330	1,373
	-----	-----
	<u>7,170</u>	<u>15,783</u>

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**4 Total Resources Expended**

	<b>Basis of Allocation</b>	<b>Cost of Generating Funds</b>	<b>Charitable Activities</b>	<b>Governance</b>	<b>2020 Total</b>	<b>2019 Total</b>
		£	£	£	£	£
Bar Stock	Direct	47,769	-	-	47,769	124,363
Staff costs	Staff time	59,493	-	-	59,493	74,232
Staff pension costs	Staff time	486	-	-	486	769
Games, entertainment, films	Direct	6,998	-	-	6,998	19,759
Rates	Split	877	878	-	1,755	2,294
Insurance	Split	1,345	1,345	-	2,690	2,870
Light and heat	Direct	10,039	-	-	10,039	11,234
Cleaning	Direct	2,634	-	-	2,634	2,692
Repairs and maintenance	Direct	17,360	-	-	17,360	7,928
Printing, postage and stationery	Floor Area	207	23	-	230	101
Telephone	Floor Area	2,870	319	-	3,189	1,733
Rental of gaming machine	Direct	4,779	-	-	4,779	8,226
Professional fees	Direct	5,102	-	-	5,102	5,267
Stocktaking fees	Direct	370	-	-	370	695
Accountancy	Direct	-	-	1,200	1,200	1,500
Bank charges	Direct	1,683	-	-	1,683	2,697
Charitable donations	Direct	-	180	-	180	-
TOTE Payment	Direct	850	-	-	850	2,600
Depreciation	Direct	484	-	-	484	611
		<u>163,346</u>	<u>2,745</u>	<u>1,200</u>	<u>167,291</u>	<u>269,571</u>

**5 Paid employees**

The total of paid employees for the year is £59,493 (£74,232 in 2019) with additional costs of £486 (£769 in 2019) for staff pensions.

The average number of employees in the year was 15 (18 in 2019)

£23,364 was received towards wages costs from Coronavirus Job retention scheme during the period.

**CYMMER WORKMEN'S HALL AND INSTITUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**6 Tangible Fixed Assets**

	<u>Freehold Property</u>	<u>Fixtures Fittings and Equipment</u>	<u>Total</u>
		£	£
<b>Cost</b>			
At 1 January 2020	130,499	88,318	218,817
Additions	-	416	416
Disposals	-	-	-
At 31 December 2020	130,499	88,734	218,233
<b>Accumulated Depreciation</b>			
At 1 January 2020	-	86,904	86,904
Charge for year	-	484	484
Depreciation on disposals	-	-	-
At 31 December 2020	-	87,388	87,388
<b>Net Book Value</b>			
At 31 December 2020	130,499	1,346	131,845
At 31 December 2019	130,499	1,414	131,913

**7 Stock**

Stock relates to bar stock and is measured at the lower of cost or net realisable value.

**8 Debtors**

	<b>2020</b>	<b>2019</b>
	£	£
Prepayments and accrued income	559	3,035
	-----	-----
	559	3,035
	=====	=====

**9 Creditors and accruals**

**5.1 Creditors-due within one year**

	<b>2020</b>	<b>2019</b>
	£	£
Trade creditors	-	8,503
Accruals	2,543	2,880
Taxation and social security	4,044	6,486
Loans	881	1,480
	-----	-----
	7,468	19,349
	=====	=====

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**5.2 Brewery Loan**

In 2017 MCBC paid £4,100.00 towards the repair of the cooling system which is written off with brewery discounts over a period of 4 years. The balance at the end of the year is £881.

**10 Transactions With Trustees and Related Parties**

**Trustees' expenses**

Members of the management committee received honorarium totalling £nil from the charity during the year ended 2020 (2019 – nil). The honorarium is approved by the members of the management's committee.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020 – nil)