

**TON PENTRE & DISTRICT RECREATION ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**STATEMENT OF ACCOUNTS FOR THE**  
**YEAR ENDED 30 JUNE 2019**

**REGISTERED CHARITY NUMBER 1157358**

**TON PENTRE & DISTRICT RECREATION ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

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**TON PENTRE & DISTRICT RECREATION ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**LEGAL AND ADMINISTRATIVE DETAILS**

**TRUSTEES**

Lyn Edwards  
Wyndham George King (Chairman)  
Andrew Jones  
Gavin Elliott  
Shelley Rees-Owen  
Maureen Weaver  
Jonathan Williams  
John Evans  
Tim Jones  
Craig Weaver  
Lynn Thomas  
Andrew Evans

**SECRETARY**

Gavin Elliot

**REGISTERED OFFICE:**

Ton Pentre & District Recreation Association CIO  
12 Kennard Street  
Ton Pentre  
Pentre  
Mid Glamorgan  
CF41 7AH

**CHARITY COMMISSION  
REGISTRATION NUMBER**

1157358

**INDEPENDENT EXAMINER**

J Wallage, FCA on behalf of  
CISWO (Trading) Limited  
The Old Rectory  
Rectory Drive  
Whiston  
ROTHERHAM  
S60 4JG

**BANKERS**

Barclays Bank

**TON PENTRE & DISTRICT RECREATION ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2019**

The trustees present their report along with the financial statements of the charity for the year ended 30 June 2019. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts (page 7).

**Constitution and Objects**

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 6th June 2014, as amended on 14th January 2018. The charity registration number is 1157358.

The objects of the newly formed CIO are as follows:

- The provision and maintenance of a recreation ground for the benefit of the inhabitants of the Pentre and Ystrad wards of the Borough of Rhondda and the neighbourhood thereof (the area of benefit) with the object of improving the conditions of life for the said inhabitants;
- The provision of a club for the recreation and other leisure-time occupation of persons who are resident in the area of benefit to help and educate them so to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life might be improved.

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives and details of the activities that have taken place during the year can be found later in this report.

**Organisational Structure**

The trustees who have served the charity during the period are shown on page 1.

The charity is responsible for maintaining the premises and its contents and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities, the main one being the hiring out of its facilities to the general public along with the sale of goods from the community kitchen.

Trustee vacancies are advertised and interested parties are asked to apply in writing. Suitable candidates will be informed by the relevant nominating body, either CISWO or the NUM South Wales Area.

**Financial Review**

The charity recorded total income of £27,968 (£57,352 ) during the year, with total expenditure (including depreciation) of £69,531 (£72,159). Therefore a deficit of £41,563 as compared to a deficit of £14,807 in the previous year.

**Review of Activities**

The recreation ground known as Ynys Park continues to be well used by the community with a number of local football teams (varying age groups) using the ground as a home venue in their respective leagues.

The main building, commonly referred to as the community centre is thriving. There are a large number of user groups, with the youth of the village in particular gaining benefit.

The 3G facility is well used by local football teams along with the local school, as well as the general public.

**TON PENTRE & DISTRICT RECREATION ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR**  
**THE YEAR ENDED 30 JUNE 2019 (CONTINUED)**

**Investment Policy**

The charity's liquid assets have been placed in interest bearing bank accounts, thus providing some income for the charity in the form of interest received whilst keeping the monies readily available should they be required.

**Reserves Policy**

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs. Any additional reserves are held to provide a capital fund for repairs that will be required to upkeep the premises. The trustees understand that reserves will need to be increased to replace the 3G 'carpet' which has a limited useful economic life.

**Risk Management**

The trustees are aware of the operational and financial risks which the charity faces and regularly review those risks to mitigate against any impact they may have on the charity. The trustees have a healthy volunteer bank which aids in the running of the charity, recruitment and succession planning for volunteers and trustees alike is important.

**Statement of Trustee Responsibilities**

Law applicable to charities in England and Wales required the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

.....  
Signed - Trustee

.....  
Print name - Trustee

Date - .....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**TON PENTRE & DISTRICT RECREATION ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

I report to the Trustees on my examination of the accounts of the above named charity (registered no.1157358) for the year ended 30 June 2019, set out on pages 5 to 9.

**Responsibilities and basis of report**

As the charity 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 Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiners Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give 'a true and fair view' which is not a matter considered as part of an independent examination.

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

.....  
J Wallage FCA  
On behalf of CISWO (Trading) Ltd  
The Old Rectory  
Rectory Drive  
Whiston  
Rotherham  
S60 4JG

.....  
Date

**TON PENTRE & DISTRICT RECREATION ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2019**

	<u>Note</u>	Unrestricted Fund	Restricted Fund (Centre)	2019 Restricted Fund (3G)	Restricted Fund (Ynys Park)	Totals 2019	Totals 2018
		£	£	£	£	£	£
<b><u>INCOMING RESOURCES</u></b>							
3G - Hire		5,961	-	-	-	5,961	4,733
Field Rent		400	-	-	-	400	1,200
Arcade / Dance Machine		36	-	-	-	36	65
Pool Table (net of repairs)		70	-	-	-	70	530
Hall Hire		7,469	-	-	-	7,469	13,969
Party Hire		2,764	-	-	-	2,764	5,790
Bank Interest		13	-	-	-	13	7
Kitchen		11,055	-	-	-	11,055	18,723
Donations		200	-	-	-	200	1,535
<b><u>Grants</u></b>							
RCT Sports (Welsh Church Fund)		-	-	-	-	-	10,000
South Wales Miners' Welfare Trust Fund Scheme		-	-	-	-	-	800
<b>Total Incoming Resources</b>	<b>1</b>	<b>27,968</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,968</b>	<b>57,352</b>
<b><u>RESOURCES EXPENDED</u></b>							
<b>Direct Charitable Expenditure:</b>							
Professional Fees		-	-	-	-	-	250
Repairs, Maintenance & Cleaning		6,390	-	-	-	6,390	6,077
Electricity		3,305	-	-	-	3,305	3,747
Gas		1,445	-	-	-	1,445	1,596
Water		462	-	-	-	462	609
Insurance		1,826	-	-	-	1,826	2,404
Advertising		-	-	-	-	-	185
Kitchen Costs		3,058	-	-	-	3,058	10,234
Kitchen Purchases		8,196	-	-	-	8,196	11,877
Xmas Party		674	-	-	-	674	462
Equipment		770	-	-	-	770	1,222
TV & Telephone		1,547	-	-	-	1,547	1,620
Donation		-	-	-	-	-	1,554
Ynys Park Maintenance		-	-	-	13,229	13,229	717
3G Repairs		557	-	-	-	557	996
3G Electricity		320	-	-	-	320	291
Accountancy		600	-	-	-	600	800
Depreciation	<b>2</b>	<b>1,733</b>	<b>12,965</b>	<b>12,032</b>	<b>422</b>	<b>27,152</b>	<b>27,518</b>
<b>Total Resources Expended</b>	<b>1</b>	<b>30,883</b>	<b>12,965</b>	<b>12,032</b>	<b>13,651</b>	<b>69,531</b>	<b>72,159</b>
<b>Net Incoming / (outgoing) resources for the year</b>		<b>(2,915)</b>	<b>(12,965)</b>	<b>(12,032)</b>	<b>(13,651)</b>	<b>(41,563)</b>	<b>(14,807)</b>
<b>Fund Balances at 1 July 2018</b>		<b>233,725</b>	<b>245,757</b>	<b>78,674</b>	<b>28,720</b>	<b>586,876</b>	<b>601,683</b>
<b>Fund Balances at 30 June 2019</b>		<b>230,810</b>	<b>232,792</b>	<b>66,642</b>	<b>15,069</b>	<b>545,313</b>	<b>586,876</b>

**TON PENTRE & DISTRICT RECREATION ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**BALANCE SHEET AS AT 30 JUNE 2019**

		<u>2019</u>	<u>2018</u>
	<u>Note</u>	£	£
<b>FIXED ASSETS</b>			
Tangible Assets	2	498,939	526,091
<b>CURRENT ASSETS</b>			
Stock	3	800	800
Debtors	4	-	800
Cash at bank and in hand	5	<u>47,188</u>	<u>62,058</u>
		47,988	63,658
<b>LESS: CURRENT LIABILITIES</b>			
Creditors	6	<u>(1,614)</u>	<u>(2,873)</u>
<b>NET CURRENT ASSETS</b>		<u>46,374</u>	<u>60,785</u>
<b>NET ASSETS</b>		<u><u>545,313</u></u>	<u><u>586,876</u></u>
<b><u>FUNDS</u></b>			
Unrestricted Funds		230,810	233,725
Restricted Fund (Centre)	7	232,792	245,757
Restricted Fund (3G)	7	66,642	78,674
Restricted Fund (Ynys Park)	7	15,069	28,720
		<u><u>545,313</u></u>	<u><u>586,876</u></u>

Approved by the Trustees

.....  
**Mr Wyndham King**

Date

.....



**TON PENTRE & DISTRICT RECREATION ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2019**

**1. ACCOUNTING POLICIES**

**a. Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), the Financial Reporting Standard (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in the preparation of the accounts.

**b. Income Recognition**

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**c. Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

**d. Depreciation**

Depreciation is provided on fixed assets other than the land in order to write off the cost of those assets over their expected economic lives. The rate of depreciation used is:-

Land	No Depreciation
Buildings	25 years Straight Line
Garage	No Depreciation
X-box & Controller	3 years Straight Line
Arcade Machine	3 years Straight Line
Soft Play & Bouncy Castle	4 years Straight Line
Quad Bike	25% Reducing Balance
Tractor	25% Reducing Balance
3G Facility	10 years Straight Line

**e. Grant Recognition**

Grants received have been placed into a restricted fund. They are then amortised in line with the depreciation of the Capital projects they have funded. Any amounts not spent in the period are held as 'deferred income' until physically expended.

**TON PENTRE & DISTRICT RECREATION ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2019**

**2. FIXED ASSETS**

	<u>Land</u>	(Restricted) <u>Buildings</u>	<u>Garage</u>	(Restricted) <u>3G Pitch</u>	<u>Arcade</u> <u>Machine</u>	<u>X-box &amp;</u> <u>Controller</u>	<u>Soft Play &amp;</u> <u>Bvy Castle</u>	<u>Quad Bike</u>	(Restricted) <u>Tractor</u>	<u>Total</u>
	£	£	£	£	£	£	£	£	£	£
<u>Cost</u>										
At 01.07.2018	150,000	324,126	8,102	119,922	1,395	433	1,794	3,600	2,252	611,624
Additions	-	-	-	-	-	-	-	-	-	-
At 30.06.2019	150,000	324,126	8,102	119,922	1,395	433	1,794	3,600	2,252	611,624
<u>Depreciation</u>										
At 01.07.2018	-	58,885	-	23,662	930	144	449	900	563	85,533
Charge for Period	-	12,965	-	12,032	465	144	449	675	422	27,152
At 30.06.2019	-	71,850	-	35,694	1,395	288	898	1,575	985	112,685
<u>Net Book Value</u>										
At 30.06.2019	150,000	252,276	8,102	84,228	-	145	896	2,025	1,267	498,939
At 30.06.2018	150,000	265,241	8,102	96,260	465	289	1,345	2,700	1,689	526,091

**3. STOCK**

	<u>2019</u>	<u>2018</u>
	£	£
Stock	800	800
	<u>800</u>	<u>800</u>

**4. DEBTORS**

	<u>2019</u>	<u>2018</u>
	£	£
South Wales Miners Welfare Trust Fund	-	800
	<u>-</u>	<u>800</u>

**5. CASH AT BANK AND IN HAND**

	<u>2019</u>	<u>2018</u>
	£	£
Community Account	17,517	30,480
Community Centre Account	22,088	24,029
Business Premium Account	6,525	6,512
Cash in Hand	1,058	1,037
	<u>47,188</u>	<u>62,058</u>

**TON PENTRE & DISTRICT RECREATION ASSOCIATION**  
**CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2019**

**6. CREDITORS**

	<b><u>2019</u></b>	<b><u>2018</u></b>
	£	£
Accountancy Fees - Ciswo Trading	600	800
Accountancy Fees - CCAW	-	800
Welsh Water	26	253
British Gas - Gas	34	46
British Gas - Electricity	954	974
	<u>1,614</u>	<u>2,873</u>

**7. RESTRICTED FUNDS**

	<b><u>B/F</u></b>	<b><u>Incoming</u></b>	<b><u>Outgoing</u></b>	<b><u>C/F</u></b>
	<b><u>01/07/2018</u></b>	<b><u>Resources</u></b>	<b><u>Resources</u></b>	<b><u>30/06/2019</u></b>
<b><u>Centre</u></b>				
WAG (CFP)	245,757	-	12,965	232,792
	<u>245,757</u>	<u>-</u>	<u>12,965</u>	<u>232,792</u>
<b><u>3G</u></b>				
WAG (CFP)	78,674	-	12,032	66,642
	<u>78,674</u>	<u>-</u>	<u>12,032</u>	<u>66,642</u>
<b><u>YNYS PARK</u></b>				
Windfarm Funding *	28,720	-	13,651	15,069
	<u>28,720</u>	<u>-</u>	<u>13,651</u>	<u>15,069</u>

\* The £30,000 grant from the windfarm is restricted for use solely for the maintenance and upkeep of Ynys Park.