

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED 30 JUNE 2020

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 2020

The trustees present their report along with the financial statements of the charity for the year ended 30 June 2020. 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 £30,425 (£27,968) during the year, with total expenditure (including depreciation) of £50,670 (£69,531). Therefore a deficit of £20,425 as compared to a deficit of £41,563 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 2020 (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.

Impact of COVID 19

In line with Government direction, the charity ceased all activities in March 2020 and again in November 2019. The trustees plan to resume activity at a time considered appropriate and when allowed to do so, obviously following best practice guidance available at that time. The long term impact of the pandemic on the activities and finances of the charity cannot be assessed at the time of signing these accounts.

The Trustees are carefully managing the charity's finances and are satisfied that it will be able to continue to meet its obligations for the foreseeable future.

.....
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 2020, 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 2020

	<u>Note</u>	Unrestricted Fund	Restricted Fund (Centre)	2020 Restricted Fund (3G)	Restricted Fund (Ynys Park)	Totals 2020	Totals 2019
		£	£	£	£	£	£
<u>INCOMING RESOURCES</u>							
3G - Hire		2,561	-	-	-	2,561	5,961
Field Rent		800	-	-	-	800	400
Arcade / Dance Machine		35	-	-	-	35	36
Pool Table (net of repairs)		154	-	-	-	154	70
Hall Hire		5,922	-	-	-	5,922	7,469
Party Hire		3,279	-	-	-	3,279	2,764
Bank Interest		10	-	-	-	10	13
Kitchen		5,699	-	-	-	5,699	11,055
Donations		640	-	-	-	640	200
Other Income		525	-	-	-	525	-
<u>Grants</u>							
RCT Covid Grant		10,000	-	-	-	10,000	-
South Wales Miners' Welfare Trust Fund Scheme		800	-	-	-	800	-
Total Incoming Resources	1	30,425	-	-	-	30,425	27,968
<u>RESOURCES EXPENDED</u>							
Direct Charitable Expenditure:							
Repairs, Maintenance & Cleaning		5,947	-	-	-	5,947	6,390
Electricity		2,953	-	-	-	2,953	3,305
Gas		1,136	-	-	-	1,136	1,445
Water		305	-	-	-	305	462
Insurance		-	-	-	-	-	1,826
Kitchen Costs		7,279	-	-	-	7,279	3,058
Kitchen Purchases		-	-	-	-	-	8,196
Xmas Party		865	-	-	-	865	674
Equipment		138	-	-	-	138	770
TV & Telephone		1,340	-	-	-	1,340	1,547
Ynys Park Maintenance		3,173	-	-	-	3,173	13,229
3G Repairs		-	-	-	-	-	557
3G Electricity		261	-	-	-	261	320
Accountancy		600	-	-	-	600	600
Sundry Expenses		385	-	-	-	385	-
Depreciation	2	1,269	12,965	12,032	422	26,688	27,152
Total Resources Expended	1	25,651	12,965	12,032	422	51,070	69,531
Net Incoming / (outgoing) resources for the year		4,774	(12,965)	(12,032)	(422)	(20,645)	(41,563)
Fund Balances at 1 July 2019		230,810	232,792	66,642	15,069	545,313	586,876
Fund Balances at 30 June 2020		235,584	219,827	54,610	14,647	524,668	545,313

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

BALANCE SHEET AS AT 30 JUNE 2020

		<u>2020</u>	<u>2019</u>
	<u>Note</u>	£	£
FIXED ASSETS			
Tangible Assets	2	472,251	498,939
CURRENT ASSETS			
Stock	3	400	800
Cash at bank and in hand	4	<u>53,665</u>	<u>47,188</u>
		54,065	47,988
LESS: CURRENT LIABILITIES			
Creditors	5	<u>(1,648)</u>	<u>(1,614)</u>
NET CURRENT ASSETS		<u>52,417</u>	<u>46,374</u>
NET ASSETS		<u><u>524,668</u></u>	<u><u>545,313</u></u>
<u>FUNDS</u>			
Unrestricted Funds		235,584	230,810
Restricted Fund (Centre)	6	219,827	232,792
Restricted Fund (3G)	6	54,610	66,642
Restricted Fund (Ynys Park)	6	14,647	15,069
		<u><u>524,668</u></u>	<u><u>545,313</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 2020

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
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 2020

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 &</u> <u>Controller</u>	<u>Soft Play &</u> <u>Bvy Castle</u>	<u>Quad Bike</u>	(Restricted) <u>Tractor</u>	<u>Total</u>
	£	£	£	£	£	£	£	£	£	£
<u>Cost</u>										
At 01.07.2019	150,000	324,126	8,102	119,922	1,395	433	1,794	3,600	2,252	611,624
Additions	-	-	-	-	-	-	-	-	-	-
At 30.06.2020	<u>150,000</u>	<u>324,126</u>	<u>8,102</u>	<u>119,922</u>	<u>1,395</u>	<u>433</u>	<u>1,794</u>	<u>3,600</u>	<u>2,252</u>	<u>611,624</u>
<u>Depreciation</u>										
At 01.07.2019	-	71,850	-	35,694	1,395	288	898	1,575	985	112,685
Charge for Period	-	12,965	-	12,032	-	145	449	675	422	26,688
At 30.06.2020	<u>-</u>	<u>84,815</u>	<u>-</u>	<u>47,726</u>	<u>1,395</u>	<u>433</u>	<u>1,347</u>	<u>2,250</u>	<u>1,407</u>	<u>139,373</u>
<u>Net Book Value</u>										
At 30.06.2020	<u>150,000</u>	<u>239,311</u>	<u>8,102</u>	<u>72,196</u>	<u>-</u>	<u>-</u>	<u>447</u>	<u>1,350</u>	<u>845</u>	<u>472,251</u>
At 30.06.2019	<u>150,000</u>	<u>252,276</u>	<u>8,102</u>	<u>84,228</u>	<u>-</u>	<u>145</u>	<u>896</u>	<u>2,025</u>	<u>1,267</u>	<u>498,939</u>

3. STOCK

	<u>2020</u>	<u>2019</u>
	£	£
Stock	400	800
	<u>400</u>	<u>800</u>

4. CASH AT BANK AND IN HAND

	<u>2020</u>	<u>2019</u>
	£	£
Community Account	17,009	17,517
Community Centre Account	29,906	22,088
Business Premium Account	6,535	6,525
Cash in Hand	215	1,058
	<u>53,665</u>	<u>47,188</u>

TON PENTRE & DISTRICT RECREATION ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2020

5. CREDITORS

	<u>2020</u>	<u>2019</u>
	£	£
Accountancy Fees - Ciswo	1,200	600
Welsh Water	-	26
British Gas - Gas	380	34
British Gas - Electricity	68	954
	<u>1,648</u>	<u>1,614</u>

6. RESTRICTED FUNDS

	<u>B/F</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>C/F</u>
	<u>01/07/2019</u>	<u>Resources</u>	<u>Resources</u>	<u>30/06/2020</u>
<u>Centre</u>				
WAG (CFP)	232,792	-	12,965	219,827
	<u>232,792</u>	<u>-</u>	<u>12,965</u>	<u>219,827</u>
<u>3G</u>				
WAG (CFP)	66,642	-	12,032	54,610
	<u>66,642</u>	<u>-</u>	<u>12,032</u>	<u>54,610</u>
<u>YNYS PARK</u>				
Windfarm Funding *	15,069	-	422	14,647
	<u>15,069</u>	<u>-</u>	<u>422</u>	<u>14,647</u>

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