REGISTERED CHARITY NUMBER: 1199729

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

Aberporth Village Hall and Recreation Ground

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

Ashmole & Co.

Aberporth Village Hall and Recreation Ground

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Aberporth Village Hall and Recreation Ground

Report of the Trustees for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is as stated in the governing document are to maintain both our Village Halls & Recreation Grounds for the use & enjoyment of the inhabitants of Aber-porth & surrounding villages without distinction of political, religious or other opinions, including the use for meetings, lectures & classes & other forms of recreation & leisure-time occupation with the object of improving the conditions of life for the inhabitants.

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Aberporth Village Hall and Recreation Ground

Report of the Trustees for the Year Ended 31 December 2025

OBJECTIVES AND ACTIVITIES

Significant activities

AVH&RG Trustees welcome all members of the community to use the premises regardless of personal background, faith, gender or personal circumstances. Whilst the public benefit is available for everyone as there are few restrictions, but there is a charge made to hire the facilities to cover costs, maintenance, projects & improvements. Both Village Halls are mostly used by our local community & its non-profit organisations, offering classes/meetings for all age groups. An increased charge is made for all commercial use but priority is given to community use over a commercial hiring.

The year began with trustees recognising the outstanding contributions of long-serving trustees to the charity and the village. The charity intends to commission a stained-glass window in recognition of all past trustees.
We continue to support a wide range of organisations and welcome people of all ages to the Canolfan Dyffryn/Dyffryn Centre and the Village Hall/Neuadd y Pentre. Facilities are available for daily, weekly and monthly bookings, as well as community events. Most groups that paused during the new-build project have now returned.
Regular activities included:
- Keep-fit, Pilates, Tai Chi, seated yoga, gentle yoga and West Wales fitness coaching
- Arts for wellbeing, makers and produce markets
- Home-Start, coffee mornings, lunch clubs and afternoon teas
- Activities for parents and young children
- Panache dancing, carers café and local history activities
- Badminton and table tennis
- Rainbows, Brownies and Girlguiding activities
- Welsh conversation sessions and quiz nights
- Community fridge, second-hand clothing and book exchanges

External events included a plant sale, the annual carnival, a traditional Welsh community event 'Dydd Iau Bach' with music and a barbecue, and a successful bonfire and fireworks display. Community donations help fund the following year's fireworks. We also hosted Christmas craft fairs, a Christmas tea and the annual carol service, which was held in the new Village Hall.
Both halls were used throughout the year for private events and celebrations. We aim to attract more organisations to use our facilities, strengthen the charity's profile, support fundraising, and recruit and retain volunteers.
Volunteers and staff helped manage the community fridge and online booking system. The part-time charity coordinator post, previously grant-funded, has ended. A volunteer coordinator is now employed for 16 hours per week. We also continue to employ a domestic cleaner, who adjusts her hours around bookings and events and maintains the premises to a high standard.

The charity owns two village halls, one of which functions primarily as a sports hall and hosts many team activities. Adjacent facilities include a playing field and children's play area. Remedial work is required in the play area, and approved funds are being reallocated for improvements. Grant applications are being pursued, and work has begun on a wheelchair-accessible pathway. Our aim is to provide an inclusive and accessible play facility for all children. A 'GoFundMe' link and updates have been established through the Play Area budget page.
Safety-focused maintenance and improvements continue, with further work planned as funds permit. The charity also owns the village's open green spaces and four small car parks. We successfully achieved the Green Flag Award for well-managed open spaces.

The charity currently has two registered charity numbers: one for the incorporated charity, registered in July 2022, and one the historic unincorporated charity, originally registered in October 1951 and amended in July 1996. All assets were legally transferred to the incorporated charity in March 2023. One remaining parcel of land is being registered with the Land Registry. Once this is completed, the unincorporated charity can be dissolved and the charity will operate under one incorporated charity number. Although two facilities remain in use, all income is paid into the incorporated charity's bank account.
All facilities are available to residents of the village and surrounding communities.

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OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when planning activities, setting policies and making decisions.

The trustees manage the village halls, recreation grounds and car parks for the benefit of the community. The facilities provide opportunities for recreation, education, social interaction, physical activity, volunteering and community participation for people of all ages.

Grantmaking

The Charity has no policy on grant making.

Volunteers

We are grateful to more than 30 registered volunteers who contribute their time, skills and enthusiasm. Their roles include supervising activities, collecting and distributing food, organising events, cooking, gardening and supporting community projects.

Volunteers have enabled the community fridge to continue into its fourth year. We now pay a small monthly fee to 'FareShare Cymru', the national charitable food redistribution network. Food collected is distributed to the community and used to prepare nutritious meals for luncheon clubs.

Our gardening area produces vegetables for community use, together with plants and bulbs for sale. Donations are collected through honesty boxes, with proceeds supporting the charity.

Volunteers also run regular events, including coffee mornings, lunches, afternoon teas, Welsh conversation sessions, a digital club and quiz nights. They manage the second-hand clothing rail and book exchange, support and organise the produce market held on Sunday mornings and the biannual makers market. A volunteer recruitment table at the market encourages further involvement.

Some volunteers have requested Level 2 food hygiene training to support kitchen activities. Required volunteer training was completed during the year, and when required standard and enhanced DBS checks were processed.

During National Volunteers' Week, volunteers were offered a wellbeing day at a local country estate through the National Trust Charity Wellbeing Pass. A sponsored volunteer event was also held to thank them for their contribution.

Our volunteers are essential to the success of all internal and external events and to the charity's day-to-day operation. We continue to promote activities that reduce isolation, develop friendships and create volunteering opportunities for all ages.

Communication and Community Engagement

Improving communication with users remains a key objective. We use social media and update the website. Two volunteers produce a quarterly newsletter, which is available in Welsh and English both online and in print for those who cannot access the internet.

We remain committed to attracting more organisations to both halls, widening trustee and volunteer recruitment, and maintaining effective online bookings and daily operations.

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Report of the Trustees
for the Year Ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Health, Safety and Compliance

During 2025:

- Fire risk assessments and essential electrical testing were completed.
- Safeguarding measures were reviewed and updated.
- CCTV cameras were installed at the facilities, with appropriate notices displayed at entrances and exits.
- The required Information Commissioner's Office registration was obtained.
- CCTV operates continuously. Access is restricted to authorised individuals, recordings are normally retained for 30 days and are disclosed to the police when required. Recordings are securely destroyed when no longer relevant.
- New governance policies were introduced and existing policies updated.
- A bilingual communications approach was developed through the Welsh Language Policy and action plan.

We are working towards a Welsh language quality mark. Our planned commitments include bilingual website pages, dual-language signage, Welsh-language customer service options, and Welsh-language lanyards for trustees and staff. The application is currently being assessed by the relevant Welsh Government Office.

Woodland and Nature Areas

The woodland history and ecology survey was completed. Woodland management work began in February 2024 and continued during 2025 to improve biodiversity. Local primary school pupils continue to use the woodland for educational projects.

A grant enabled us to update the broadwalk nature trail, which was completed during 2025. Wildflower planting was also approved and completed in a designated area with the help of schoolchildren.

Buildings and Maintenance

Required maintenance continued throughout the year.

Parking-bay realignment was considered, quotations were obtained, new signage was arranged and work commenced.

Further discussions took place regarding the winter storage and seasonal removal of beach vessels and other equipment. Coordinated maintenance and storage arrangements with the Community Council are being considered.

Energy-saving lighting was completed, together with outstanding works including repairs to electric door access, gutter cleaning and limited gutter replacement. Acoustic panels and stage lighting were discussed, alongside a public-address system donated by a local family.

Joint waste-management arrangements for the beach car parks were agreed with the Community and County Councils. Casual part-time staff were employed for ten weeks during the holiday period, with the charity contributing half of the salary costs. This shared arrangement is expected to continue annually.

Further joint projects with the councils are being considered, including a community facility requiring funding, applications, construction and ongoing maintenance.

Insurance and public liability cover were renewed, and asset inspections were completed. New electricity tariffs were negotiated for the solar panels, with arrangements made for exporting surplus electricity from both buildings to the national grid.

All required premises licences were renewed or obtained.

The children's play area received its annual inspection by the Royal Society for the Prevention of Accidents. Two items requiring attention were identified. The play area remains a joint project with the Community Council for the benefit of local children.

The charity has six years remaining on its agreement allowing the County Council to use two car-parking spaces for electric vehicle chargers. Two other leases occupy car-parking spaces and will require renewal during 2027.

FINANCIAL REVIEW

Financial position

Please see accompanying financial statements.

The charity aims at all times to fund its running costs from its income.

Principal funding sources

The charity aims to meet its running costs from its own income. Principal income sources include:

- Room and facility hire
- Donations from car parks
- Fundraising events
- Parish Council support for ground maintenance
- Grants from funders to support the coordinators salary

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FINANCIAL REVIEW

Reserves policy

The trustees aim to maintain reserves of no more than £60,000, equivalent to approximately 12 months' running costs. This level is necessary because room hire and car-park income generate almost all of the charity's annual income. If either facility became unavailable, income could fall significantly.
A 12-month reserve would allow the trustees time to identify replacement hirers or alternative uses for vacant facilities. The reserve level will be reviewed annually in light of the previous year's accounts.

FUTURE PLANS

Administration and Future Plans
Trustees and the coordinator now share responsibility for updating the website.
In 2026, we aim to:
- Renew the action plan
- Achieve further quality marks
- Refresh and update the business plan
- Review and approve relevant policies
- Update the hiring agreement
- Continue sharing key information through the website

Progress reports and reports on new equipment were submitted to funders as required.
The Village Hall continues to serve as a central community facility, providing support, activities and a focal point for beneficiaries of all ages.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable incorporated organisation governed by a constitution dated 7th July 2022.

Recruitment and appointment of new trustees

Trustees are elected at the Annual General Meeting for three-year terms and may be re-elected. They may continue in office until they retire or resign. The maximum number of trustees is 16.
The Chair, Vice-Chair, Secretary and Treasurer are elected annually from among the trustees.
Existing trustees are responsible for recruiting new trustees. We seek individuals who can contribute to the management of the charity, provide relevant expertise, help maintain the facilities and support community events.

Induction and training of new trustees

New trustees receive an introduction to the charity and the information recommended by the Charity Commission, including:
- The governing document
- The annual report and financial statements
- List of the charity's policies
- Information required to fulfil their responsibilities

Related parties

The charity maintains a close relationship with the local Community Council, which is represented at trustee meetings. The charity also works with the Council on the maintenance of green spaces owned by the charity and used by the public.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The principal risks relate to:
- Achieving the charity's aims and meeting beneficiaries' needs
- Safeguarding the charity, its assets, staff and volunteers
- Maintaining sustainable finances and income
- Minimising any negative impact on the charity
- Recruiting sufficient trustees to support effective management

The trustees are currently seeking two additional trustees and recognise that recruitment has been challenging. Adequate insurance is in place, and policies, procedures and risk assessments are used to keep potential risks to a minimum.

The trustees regularly review risks affecting the charity, its users, staff, volunteers and assets. Risk assessments are updated when necessary.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1199729

Principal address

Canolfan Dyffryn (AVH&RG)
Dyffryn Terrace
Coronation Park
Aberporth
Ceredigion
SA43 2EU

Trustees

M A Harwood Chair
J G Holmes Vice Chair
Mrs A M Oakley Secretary
Mrs Z M Storer Treasurer
R J Cooper
T G L Davies
A McCreary
E J Brown
B V Green
D M Day
S J Lewis
S Rogers
G Rowlands
E Rees

Independent Examiner

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

George Davies & Evans
Castle Chambers
Green Street
Cardigan
SA43 1HX

Geldard's Law Firm (Charity Law)
4 Capitol Quarter
Tyndall St
Cardiff CF10 4BZ

Hugh James
Law Firm
Two Central Square
Cardiff
CF10 1FS

Approved by order of the board of trustees on 3 September 2026 and signed on its behalf by:

M A Harwood - Trustee

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Independent Examiner's Report to the Trustees of Aberporth Village Hall and Recreation Ground

Independent examiner's report to the trustees of Aberporth Village Hall and Recreation Ground
I report to the charity trustees on my examination of the accounts of Aberporth Village Hall and Recreation Ground (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
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 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 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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.



Karl Robert Wilcox F.C.C.A.

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

21 October 2026

Aberporth Village Hall and Recreation Ground

Statement of Financial Activities for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Aberporth Village Hall		29,194	107,957	137,151	167,748
Canolfan Dyffryn		14,037	-	14,037	11,564
Car Park Donations		40,881	-	40,881	40,131
Other trading activities	2	10,162	-	10,162	8,996
Investment income	3	2,700	-	2,700	3,992
Total		96,974	107,957	204,931	232,431
EXPENDITURE ON					
Charitable activities	5				
Aberporth Village Hall		53,923	41,587	95,510	79,112
Canolfan Dyffryn		8,849	14,221	23,070	36,900
Total		62,772	55,808	118,580	116,012
NET INCOME		34,202	52,149	86,351	116,419
RECONCILIATION OF FUNDS					
Total funds brought forward		1,037,816	1,215,250	2,253,066	2,136,647
TOTAL FUNDS CARRIED FORWARD		1,072,018	1,267,399	2,339,417	2,253,066

The notes form part of these financial statements

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Aberporth Village Hall and Recreation Ground

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	10	1,047,623	1,223,624	2,271,247	2,202,542
CURRENT ASSETS					
Debtors	11	232	3,338	3,570	1,872
Cash at bank and in hand		115,294	40,437	155,731	254,187
		115,526	43,775	159,301	256,059
CREDITORS					
Amounts falling due within one year	12	(17,413)	-	(17,413)	(21,394)
NET CURRENT ASSETS		98,113	43,775	141,888	234,665
TOTAL ASSETS LESS CURRENT LIABILITIES		1,145,736	1,267,399	2,413,135	2,437,207
CREDITORS					
Amounts falling due after more than one year	13	(73,718)	-	(73,718)	(184,141)
NET ASSETS		1,072,018	1,267,399	2,339,417	2,253,066
FUNDS	15				
Unrestricted funds				1,072,018	1,037,816
Restricted funds				1,267,399	1,215,250
TOTAL FUNDS				2,339,417	2,253,066

The financial statements were approved by the Board of Trustees and authorised for issue on 3 September 2026 and were signed on its behalf by:

M A Harwood - Trustee

Z M Storer - Trustee

The notes form part of these financial statements

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1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- not provided
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Fundraising events	10,162	8,996

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Interest	2,700	3,992

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.25	31.12.24
		£	£
Hall hire Aberporth VH	Aberporth Village Hall	15,322	7,834
Recycle bins	Aberporth Village Hall	-	29
Donations	Aberporth Village Hall	13,795	3,273
Wayleave	Aberporth Village Hall	77	77
Community fridge grant	Aberporth Village Hall	-	2,107
Co-ordinator wages grant	Aberporth Village Hall	19,990	24,999
CAVO	Aberporth Village Hall	2,800	10,500
Re-build grant	Aberporth Village Hall	-	101,713
Hubhub grant	Aberporth Village Hall	-	8,000
Stage grant	Aberporth Village Hall	-	6,000
Cynnal y cardi grant	Aberporth Village Hall	70	3,216
Ageing better grant	Aberporth Village Hall	520	-
Ceredigion fareshare grant	Aberporth Village Hall	2,000	-
Ceredigion playground grant	Aberporth Village Hall	3,150	-
Environmental grant ccc	Aberporth Village Hall	24,184	-
Food share grant	Aberporth Village Hall	617	-
Aberporth cc grant	Aberporth Village Hall	100	-
National grid grant	Aberporth Village Hall	5,000	-
Solar panel battery grant	Aberporth Village Hall	48,126	-
Tesco token grant	Aberporth Village Hall	500	-
Warm hub grant	Aberporth Village Hall	900	-
Hall hire Canolfan Dyffryn	Canolfan Dyffryn	14,037	11,564
Car park donations	Car Park Donations	40,881	40,131
		192,069	219,443

continued..

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5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Aberporth Village Hall	91,159	4,351	95,510
Canolfan Dyffryn	23,070	-	23,070
	114,229	4,351	118,580

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Aberporth Village Hall	478	3,873	4,351

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

8. STAFF COSTS

	31.12.25	31.12.24
	£	£
Wages and salaries	14,589	20,423
Other pension costs	1,094	1,508
	15,683	21,931

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Hall co-ordinator	1	1

No employees received emoluments in excess of £60,000.

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9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Aberporth Village Hall	11,213	156,535	167,748
Canolfan Dyffryn	11,564	-	11,564
Car Park Donations	40,131	-	40,131
Other trading activities	8,996	-	8,996
Investment income	3,992	-	3,992
Total	75,896	156,535	232,431
EXPENDITURE ON			
Charitable activities			
Aberporth Village Hall	47,865	31,247	79,112
Canolfan Dyffryn	16,390	20,510	36,900
Total	64,255	51,757	116,012
NET INCOME	11,641	104,778	116,419
RECONCILIATION OF FUNDS			
Total funds brought forward	1,026,175	1,110,472	2,136,647
TOTAL FUNDS CARRIED FORWARD	1,037,816	1,215,250	2,253,066

10. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2025	700,000	1,495,056	33,758	10,448	2,239,262
Additions	-	95,638	10,922	767	107,327
At 31 December 2025	700,000	1,590,694	44,680	11,215	2,346,589
DEPRECIATION					
At 1 January 2025	-	29,901	3,869	2,950	36,720
Charge for year	-	31,814	4,081	2,727	38,622
At 31 December 2025	-	61,715	7,950	5,677	75,342
NET BOOK VALUE					
At 31 December 2025	700,000	1,528,979	36,730	5,538	2,271,247
At 31 December 2024	700,000	1,465,155	29,889	7,498	2,202,542

continued..

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11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade debtors	232	1,872
VAT	3,338	-
	3,570	1,872

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Bank loans and overdrafts (see note 14)	16,963	20,260
Taxation and social security	-	684
Other creditors	450	450
	17,413	21,394

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.25	31.12.24
	£	£
Bank loans (see note 14)	73,718	184,141

14. LOANS

An analysis of the maturity of loans is given below:

	31.12.25	31.12.24
	£	£
Amounts falling due within one year on demand:		
Bank loans	16,963	20,260
Amounts falling between one and two years:		
Bank loans - 1-2 years	16,963	19,569
Amounts falling due between two and five years:		
Bank loans - 2-5 years	56,755	164,572

15. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	1,037,816	34,202	1,072,018
Restricted funds			
Restricted fund	1,215,250	52,149	1,267,399
TOTAL FUNDS	2,253,066	86,351	2,339,417

continued..

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15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,974	(62,772)	34,202
Restricted funds			
Restricted fund	107,957	(55,808)	52,149
TOTAL FUNDS	204,931	(118,580)	86,351

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	1,026,175	11,641	1,037,816
Restricted funds			
Restricted fund	1,110,472	104,778	1,215,250
TOTAL FUNDS	2,136,647	116,419	2,253,066

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,896	(64,255)	11,641
Restricted funds			
Restricted fund	156,535	(51,757)	104,778
TOTAL FUNDS	232,431	(116,012)	116,419

continued..

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15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	1,026,175	45,843	1,072,018
Restricted funds			
Restricted fund	1,110,472	156,927	1,267,399
TOTAL FUNDS	2,136,647	202,770	2,339,417

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,870	(127,027)	45,843
Restricted funds			
Restricted fund	264,492	(107,565)	156,927
TOTAL FUNDS	437,362	(234,592)	202,770

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

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Aberporth Village Hall and Recreation Ground

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	10,162	8,996
Investment income		
Interest	2,700	3,992
Charitable activities		
Hall hire Aberporth VH	15,322	7,834
Hall hire Canolfan Dyffryn	14,037	11,564
Recycle bins	-	29
Donations	13,795	3,273
Car park donations	40,881	40,131
Wayleave	77	77
Community fridge grant	-	2,107
Co-ordinator wages grant	19,990	24,999
CAVO	2,800	10,500
Re-build grant	-	101,713
Hubhub grant	-	8,000
Stage grant	-	6,000
Cynnal y cardi grant	70	3,216
Ageing better grant	520	-
Ceredigion fareshare grant	2,000	-
Ceredigion playground grant	3,150	-
Environmental grant ccc	24,184	-
Food share grant	617	-
Aberporth cc grant	100	-
National grid grant	5,000	-
Solar panel battery grant	48,126	-
Tesco token grant	500	-
Warm hub grant	900	-
	192,069	219,443
Total incoming resources	204,931	232,431
EXPENDITURE		
Charitable activities		
Wages	14,589	20,423
Pensions	1,094	1,508
Rates and water	1,120	733
Insurance	4,677	4,704
Light and heat	7,412	14,981
Telephone	1,927	1,327
Postage and stationery	1,021	649
Advertising	820	575
Carried forward	32,660	44,900

Ashmole & Co.

Aberporth Village Hall and Recreation Ground

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Charitable activities		
Brought forward	32,660	44,900
Sundries	973	1,358
Maintenance	14,820	12,471
Fundraising expenses	2,102	1,768
Fireworks	2,427	2,116
Community fridge	424	1,572
CAVO expenses	10,265	1,050
Garden club expenses	-	60
Hans grant expenses	-	1,124
Solar panels expenses	-	1,550
Aberporth cc grant expenses	110	-
Fare share grant expenses	2,651	-
Improvements to property	31,814	29,901
Fixtures and fittings	4,081	2,562
Computer equipment	2,727	2,113
Bank loan interest	9,175	9,306
	114,229	111,851
Support costs		
Finance		
Bank charges	478	321
Governance costs		
Legal fees	3,453	3,175
Accountancy	420	665
	3,873	3,840
Total resources expended	118,580	116,012
Net income	86,351	116,419

Ashmole & Co.