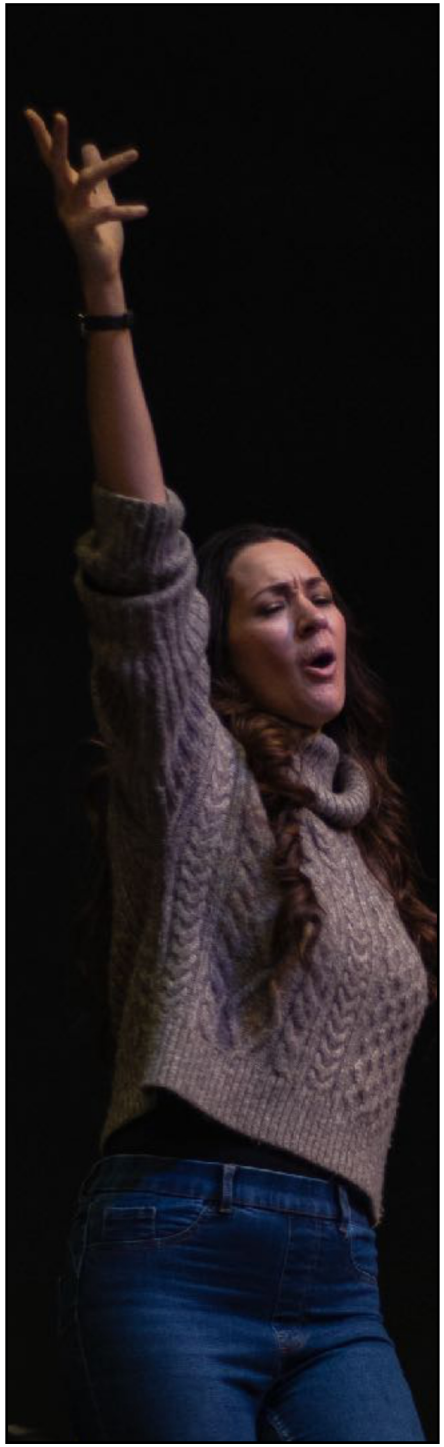


More Than Music • Mwy Na Miwsig
CYMRU

BUILDING FOR THE FUTURE

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026



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Charity Name: More Than Music Cymru
Charity Number: 1208973
Registered Address: The Factory, Jenkin Street, Porth, CF39 9PP
Tel: 01443 583293
Email: friends@morethanmusic.org.uk
Web: www.morethanmusic.org.uk

WELLBEING



Continued Growth

Welcome from the Chair of Trustees



As Chair of Trustees of **More Than Music Cymru**, I am pleased to present our Annual Report for the **1 April 2025 to 31 March 2026**.

This year has been one of continued growth, deeper community reach and increasing confidence in importance of our work. Across Rhondda Cynon Taf and surrounding areas, we have seen once agai music can reduce isolation, improve confidence and bring joy, connection and belonging to people lives are often shaped by ill health, poverty, loneliness or exclusion.

During the year, More Than Music Cymru continued to expand its programme of inclusive music and wellbeing activity, reaching children and young people, older adults, care home residents, people li dementia, people with sensory impairments, refugees and people from diverse cultural backgrounds work has grown not only in scale, but in depth, supported by stronger partnerships, increasing volunteer engagement and greater recognition from health, care and community organisations.

A particularly important development this year has been the creation of a new outreach initiative involving volunteer singers from our **More Than a Song Community Choir**. Through this initiative, choir members have begun visiting care homes and hospital settings, taking live singing directly to residents, patients and staff. This has enhanced the experience of beneficiaries by bringing music into settings where people may be isolated, unwell or unable to attend community-based activity, while also giving volunteers a meaningful opportunity to use their skills in support of others.

We have also continued to build significant partnerships. A standout example was our collaboration with **Knox & Wells Construction**, which culminated in the **"One World – Peace, Love and Unity" Flash Mob** (Click here for video) at the National Museum of Wales. This uplifting event brought together community participants, performers, students, refugees and business staff in a joyful celebration of unity and inclusion.

Alongside these achievements, we have continued to navigate a challenging funding environment. The ending of Shared Prosperity Fund support has created uncertainty, but it has also reinforced the importance of long-term sustainability, strong governance and diversified income generation. I am proud that the organisation has continued to respond with creativity, determination and care.

On behalf of the Board of Trustees, I would like to thank our staff, freelancers, volunteers, participants, partners and funders for their commitment and support. Their contribution has enabled More Than Music Cymru to continue growing as a charity rooted in compassion, inclusion and the transformative power of music.



Hina Morton
Chair of Trustees
More Than Music Cymru

Introduction

1. INTRODUCTION

More Than Music Cymru is committed to enhancing **emotional, physical and mental wellbeing through music**, while fostering stronger, more connected communities across **Rhondda Cynon Taf and surrounding areas**.

We believe that music is a powerful and accessible tool for improving wellbeing, reducing loneliness and strengthening community cohesion. Through inclusive singing, drumming and creative wellbeing activity, we support people of all ages and backgrounds, with a particular focus on those who face barriers to participation because of age, disability, ill health, poverty, anxiety, trauma or social isolation.

Over the past year, the charity has continued to build on its early development, expanding both delivery and partnerships. Our work has reached into care homes, day centres, community venues, cultural spaces and public events, offering meaningful opportunities for participation, creativity and connection.

This year has also marked an important period of consolidation. Alongside frontline delivery, we have strengthened our volunteer base, developed new partnerships across health and community settings, and laid stronger foundations for future sustainability and growth.

2. Legal and Administrative Details

Charity Name: More Than Music Cymru

Charity Number: 1208973

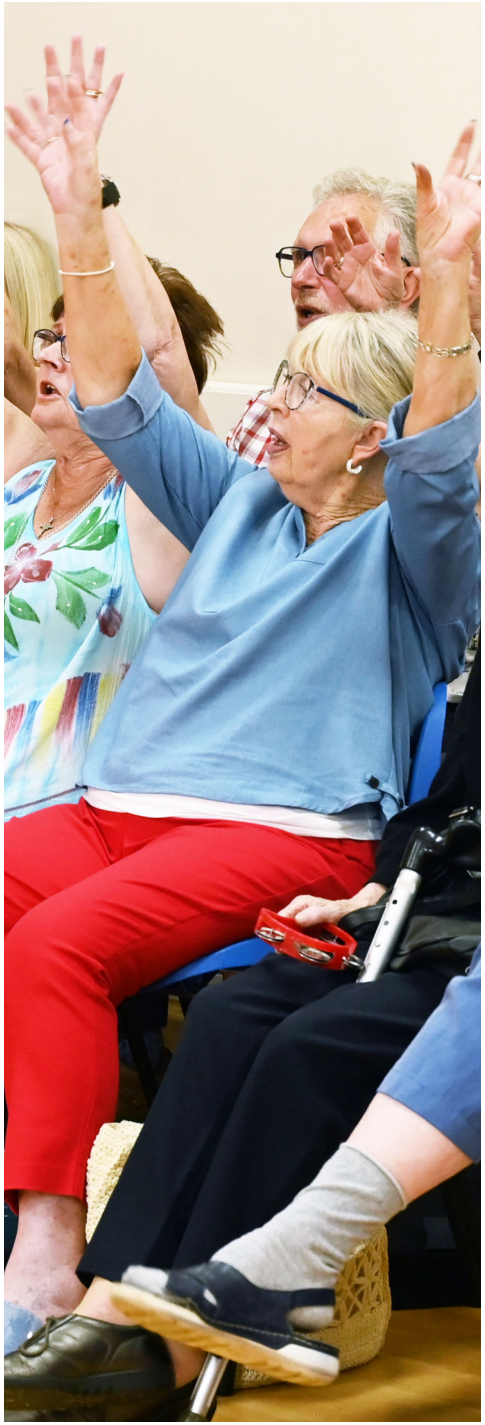
Registered Office: The Factory, Jenkin Street, Porth, CF39 9PP

Trustees:

H P Morton
P Withers-Jones
K F McGaughey
S Mahoney
J L Bundy (Appointed 7 October 2025)
Richard Morgan MBE (Appointed 30 March 2026)

Independent Examiner:

Young & Phillips
77 Bute Street
Treorchy
Rhondda Cynon Taff
CF42 6AH



Objectives

3. Objectives and Activities

Our charity's mission is to promote **wellbeing, inclusion and community cohesion through participatory music-making and creative activity**.

Our key objectives are to:

- support mental health and emotional wellbeing, particularly for people experiencing loneliness or isolation
- provide inclusive and accessible singing, drumming and creative wellbeing sessions
- build confidence, social connection and a sense of belonging
- support older adults, young people and vulnerable communities through regular activity
- celebrate Welsh culture and bilingualism while welcoming diverse cultural identities
- strengthen local partnerships and extend access to music in community, care and health settings

Throughout the year, we delivered a broad range of activities including:

- community choir sessions
- singing for wellbeing groups
- youth singing sessions
- samba drumming workshops
- collaborative vocal improvisation groups
- music sessions in residential care and dementia settings
- outreach singing in care homes and hospital settings
- partnership performances and public community events

Our activities were shaped by participant need and community consultation, ensuring that provision remained relevant, responsive and inclusive.

Collectively, the wellbeing, health and work productivity cost associated with severe loneliness is approximately £9,900 per person per year.

Report from the Department Digital, Culture, Media & Sport. 2020



Inclusion

Equality, Diversity & Inclusion

More Than Music Cymru is committed to ensuring that all of our work is **inclusive, accessible and welcoming** to people from all backgrounds, abilities and communities.

We recognise that many of the people we work with face multiple barriers to participation, including disability, long-term illness, poverty, trauma, language barriers, anxiety, low confidence and limited access to transport. We therefore embed equality, diversity and inclusion into every aspect of our delivery.

Ensuring Accessibility for All

We work to reduce barriers by:

- delivering activity in trusted, local settings including care homes, community venues and health settings
- offering free or low-cost opportunities wherever possible
- adapting sessions to support people with sensory, mobility or communication needs
- using flexible, trauma-aware and participant-led approaches
- providing bilingual delivery in **Welsh and English**
- creating warm, non-judgemental environments where people can participate at their own pace



"The sessions run by More than Music Cymru are regularly the highlight of my week, and help with both stress and anxiety reduction, which then positively transfer into all other aspects of my life."

Support

Supporting Underrepresented Groups

During the year, our work supported a wide range of communities, including:

- older adults living independently or in residential care
- people living with dementia and memory loss
- children and young people experiencing disadvantage
- disabled people and those with sensory impairments
- people from Global Majority communities
- refugees and asylum-seeking participants
- people experiencing poverty, poor mental health or social isolation

Our bilingual approach helps ensure that participants can engage in the language most comfortable for them, while Welsh culture and heritage continue to be celebrated through song, shared repertoire and community events.

We are committed to ensuring that music remains a space where everyone can feel valued, represented and able to belong.



"I have seen first hand the difference music has made to people's lives. I work for a charity which supports individuals with brain injury, some of them are unable to speak but can sing, music is such a special thing to them."

Values

Our Values:

1. Inclusivity: We believe that everyone, regardless of background or ability, should have the opportunity to participate in and benefit from singing, music-making and arts activities.

2. Wellbeing: We believe in the power of song and music to promote mental, emotional, and social wellness, and we are committed to fostering environments that support the holistic wellbeing of individuals and communities.

3. Empowerment: We believe in the transformative potential of the voice and music to empower individuals, fostering confidence, creativity, and personal growth.

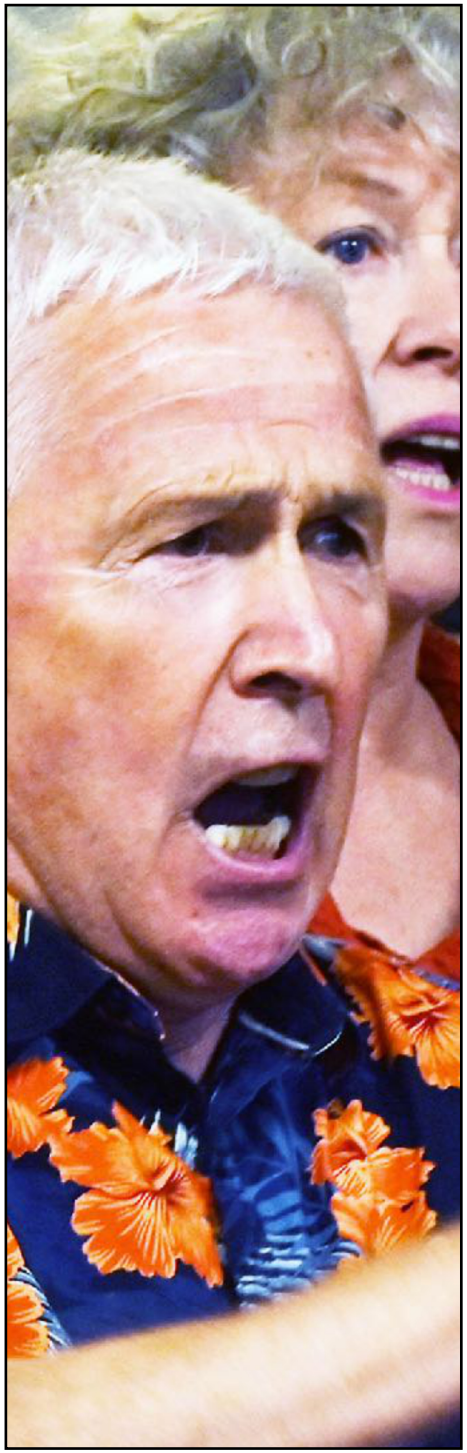
4. Accessibility: We are committed to making music programmes and resources accessible to all, removing barriers to participation and ensuring equal opportunities for engagement.

5. Quality: We are dedicated to providing high-quality group singing and musical experiences, grounded in excellence, professionalism, and a commitment to continuous improvement.

6. Collaboration: We value collaboration and partnership, recognising that meaningful change is best achieved through collective effort and cooperation with stakeholders, communities, and organisations.

7. Respect: We treat all individuals with respect, dignity, and compassion, honouring the diversity of experiences, perspectives, and identities within our community.

Music has been shown to have therapeutic effects on mental health, including reducing stress, anxiety, and depression. Our singing and music workshops provide a creative outlet for individuals to express their emotions and work through challenges they may be facing, improving their mental health and emotional resilience.



"Amy is totally committed to bringing musical opportunities of a wide variety to the community. She is amazingly talented, hardworking, generous and relentlessly positive in everything she does. She is constantly committed to improving her skills and abilities"

Improved mental health – 95%

4. Achievements and Performance

This year has seen continued growth in delivery, participation and impact.

From **April 2025 to March 2026**, More Than Music Cymru delivered **206 sessions** and engaged **314 participants**. This built on the momentum established during the previous period, when between **July 2024 and March 2025** the charity delivered **148 sessions** and engaged **202 participants**.

Our work during the year included regular sessions in community and care settings, targeted wellbeing activity, partnership events and public performances. These activities have continued to demonstrate that music can be a highly effective way of improving mood, reducing isolation and supporting confidence.

Volunteer involvement also increased significantly during the year, with **24 active volunteers** supporting delivery, performances and community events. This exceeded our original target and reflects a growing sense of ownership and belonging among participants and supporters.

Evaluation and participant feedback remained consistently strong. Earlier findings from our *All You Need Is Song* model showed that:

- **95%** of participants reported improved mental health and mood
- **93%** made new friends
- **92%** said singing strengthened community bonds
- **89%** felt a stronger sense of belonging
- **84%** reported reduced stress
- **95%** wanted sessions to continue

At our **Big Community Sing** event, delivered in partnership with Artis Community, feedback from 46 respondents showed that:

- **93%** reported improved mental health
- **50%** reported reduced isolation
- **71%** reported increased confidence
- **81%** developed new skills
- **48%** reported improved physical health
- **86%** made new friends
- **98%** said they wanted to participate again

Regular feedback from members of the **More Than a Song Community Choir**, the majority aged 70+, also remained unanimously positive. Members consistently reported that group singing makes them happy, improves mood, builds confidence, helps them make friends and supports their mental wellbeing.

These outcomes show that More Than Music Cymru is continuing to make a meaningful contribution to individual wellbeing and community connection.

Increased Confidence – 71%

Wellbeing

Supporting Wellbeing Through Music

One of the most impactful strands of our work this year has been our continued delivery in **care homes, day centres and dementia settings**.

These sessions use familiar songs, rhythm and gentle musical participation to support emotional wellbeing, communication, memory and confidence. For many residents, the sessions provide not only enjoyment, but an important opportunity for recognition, self-expression and connection with others.

Staff feedback has been particularly encouraging. Across residential and supported settings, respondents reported strongly positive impact in the following areas:

- mood and emotional wellbeing
- social interaction and engagement
- memory and cognitive function
- physical wellbeing, including breathing, posture and movement
- confidence and self-expression

Comments from staff included:

"Music and singing would support residents in all areas."

"Tenants are visibly happier in the lead up to, during and following the sessions."

"We are very excited to support anything that would enhance the lives of residents."

Participant feedback has been equally powerful. One resident aged 90 said:

"I feel happy and 30 years younger."

Another shared:

"You make us happy and fill us with energy."

These responses underline the role music can play in reconnecting people to memories, emotions and shared community, particularly for those living with dementia, chronic illness or isolation.

Community Choir Outreach Initiative

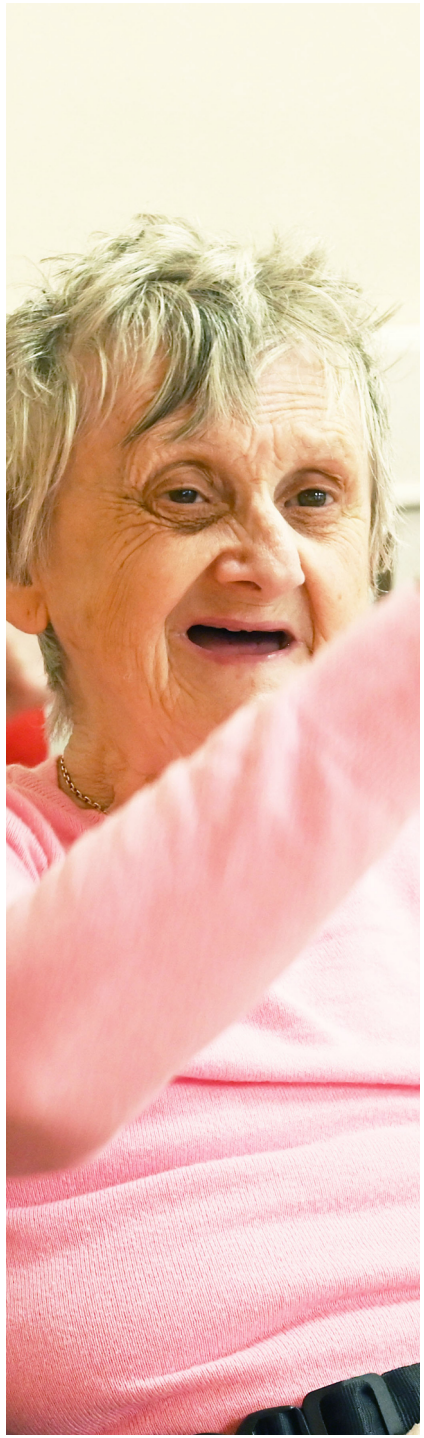
A major development during the year was the launch of a new **outreach initiative** involving volunteer singers from our **More Than a Song Community Choir**.

This initiative takes small groups of volunteer singers into **care homes and hospital settings**, bringing live singing directly to residents, patients and staff. It extends the reach of the choir beyond rehearsals and public performances, ensuring that the benefits of music are experienced by people who may be unable to attend community sessions because of ill health, frailty or limited mobility.

The initiative has enhanced the experience of beneficiaries by creating uplifting and often moving shared moments in care and health environments. Familiar songs can prompt memory, conversation and emotional connection, while the presence of live music helps create a warm and positive atmosphere.

The initiative has also had a powerful impact on the choir volunteers themselves. Many have spoken about the sense of purpose and meaning they gain from sharing music in this way. It has created an important new pathway for volunteering, participation and service within the organisation.

This work reflects our wider commitment to making music accessible not only in community spaces, but also in the places where people may be most in need of comfort, connection and joy.



Young People

Youth Development

The **Youth Singing Group** continued to provide a supportive and creative space for young people aged **12–17**.

Many participants came to the group while managing low confidence, anxiety or wider social and emotional challenges. Through regular sessions, they were able to develop singing skills, build friendships and experience the confidence that comes from being part of a welcoming and encouraging group.

A key milestone during the year was the group's **first showcase performance for families**. Young people were actively involved in preparing for the event, helping with organisation and supporting one another through the performance process.

For several participants, this was their first experience of performing in public. The event represented an important step in developing self-belief, resilience and confidence.

Building Community Through Music

The **More Than a Song Community Choir** and **Samba Drumming Group** both continued to thrive during the year, offering joyful, inclusive and creative spaces for adults of all ages.

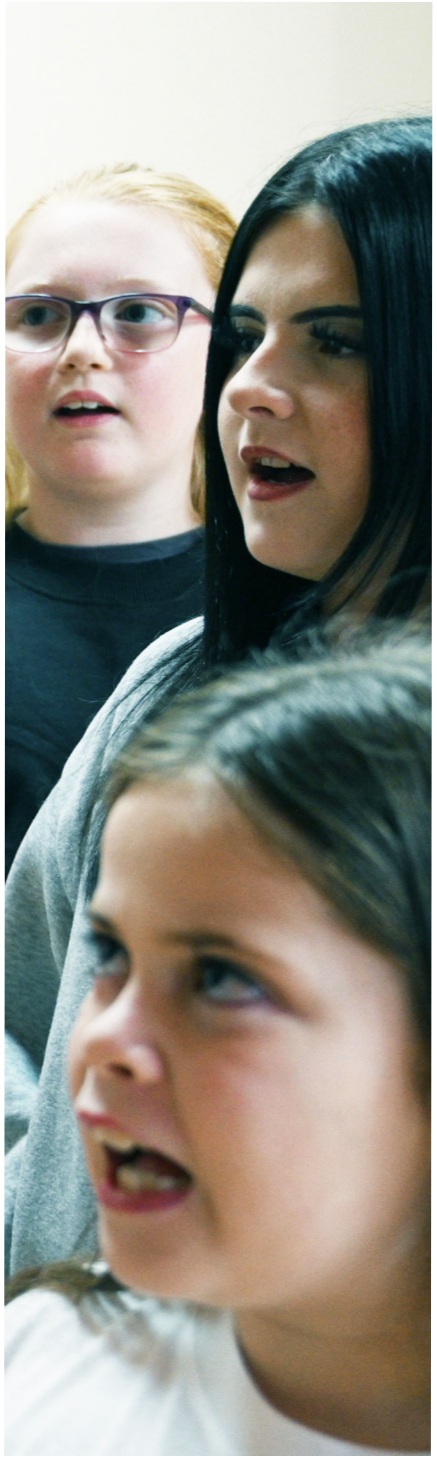
The daytime choir remains particularly valuable for older people and others who prefer not to travel in the evening. It offers regular social contact, creative expression and a strong sense of belonging. It has also become a source of volunteering and outreach, with choir members now contributing to care home and hospital visits.

The samba group continued to grow and diversify, welcoming participants including blind and partially sighted members, wheelchair users and neurodiverse individuals. The group has become a powerful example of inclusive participation, mutual support and shared achievement.

The samba group also performed at local community events including:

- **Pontypridd Christmas Lights Switch-On**
- **Tesco Upper Boat Christmas Market**

These opportunities helped raise the organisation's local profile while celebrating participant achievement and encouraging wider public engagement.



Partnerships

Partnerships and Collaborations

Collaboration remains central to the work of More Than Music Cymru. Our approach is to complement and strengthen existing local provision by embedding creative activity in trusted community, health and care settings.

During the year we worked with a wide range of partners across health, arts, care and voluntary sectors.

Health, Care and Dementia Support

These included:

- **Tonteg Day Unit**
- **Cwm Taf Morgannwg University Health Board Memory Team**
- **Pentre House Nursing Home**
- care homes and day centres across Rhondda Cynon Taf

These partnerships have enabled us to bring music-based wellbeing support directly into care pathways and residential environments.

Community, Inclusion and Voluntary Sector Partnerships

We also worked with:

- **Cambrian Village Trust**
- **Sensory Impaired Drop-In Support Wales**
- **Action for Deafness Cymru**
- supported housing and community-based settings across RCT

These relationships have helped us reach people who might not otherwise engage with traditional arts or wellbeing services.

Arts, Culture and Education Partnerships

Our collaborative partners also included:

- **Artis Community @ YMa**
- **Parc Arts**
- **Coleg y Cymoedd**
- **Choirs for Good**
- **Pontypridd Community Choir**
- **Rhondda Arts Festival Treorchy**
- **Valleys Kids SPARC**
- **Teulu Dawns**
- **Citrus Arts**

These partnerships strengthen the wider ecology of inclusive arts and wellbeing provision across the Valleys and create more opportunities for shared learning, public participation and cultural celebration.

Emerging partnerships around **Singing for Lung Health**, arts activity in community hospitals and wider health-based creative wellbeing work also point to important future directions for the charity.



Spotlight

Knox & Wells Construction

One of the most inspiring collaborations during the year was our partnership with **Knox & Wells Construction**, developed through a shared commitment to community wellbeing, inclusion and cultural celebration.

The relationship grew from Knox & Wells' earlier support of the **Mzansi Cymru International Cultural Olympiad project** and through shared work connected to **National Museum Wales**. Together, both organisations identified an opportunity to create a public artistic event that brought together community participants, professional artists and corporate staff in a spirit of unity.

This collaboration culminated in the **"One World – Peace, Love and Unity" Flash Mob** at the National Museum of Wales in Cardiff. The event brought together over 100 participants, including members of the More Than a Song Community Choir, the samba group, students from **Coleg y Cymoedd**, members of **Action for Deafness Cymru**, older adults, refugees and participants from diverse backgrounds.

Supported by **Arts & Business Cymru's CultureStep programme**, alongside matched business sponsorship, the project enabled rehearsals, choreography workshops, artist input and accessibility support. The result was a powerful public event celebrating peace, love, diversity and shared humanity.

For More Than Music Cymru, the project strengthened cross-sector partnerships, raised the charity's profile and demonstrated how music and performance can unite people across different communities. For Knox & Wells Construction, it provided a meaningful opportunity for staff to engage in a creative social value initiative with visible community impact.



Review

5. Financial Review

- Total Income: £73,385 (grants, donations, and earned income).
- Total Expenditure: £49,854 (programme costs, staff, operational expenses).
- Reserves Policy: More Than Music Cymru aims to maintain a reserve fund to cover at least 2 months of operating costs.
- Key Funders: National Lottery Awards for All, Rhondda Cynon Taff Shared Prosperity Fund, Individual donors.

6. Governance and Structure

- More Than Music Cymru operates as a registered charity governed by a board of 6 trustees.
- The board meets quarterly to oversee strategic direction and financial management.
- A range of policies are in place including: Risk assessments, health & safety and safeguarding to ensure safe and inclusive participation.

7. Plans for the Future

Looking ahead, More Than Music Cymru will build on this year's progress by focusing on:

- securing sustainable funding for core delivery and staffing
- expanding **Singing for Wellbeing** provision in care and health settings
- developing the **Community Choir Outreach Initiative** further
- strengthening partnerships with health organisations and social prescribing pathways
- increasing volunteer involvement and peer support opportunities
- broadening inclusive music and creative wellbeing activity
- continuing to create celebratory public events that bring diverse communities together
- exploring new opportunities for arts and health collaboration, including hospital and community health settings

The organisation remains committed to ensuring that music continues to be a powerful force for **wellbeing, inclusion, connection and community belonging**

8. Statement of Trustees' Responsibilities

The trustees confirm that they have complied with their legal duties under the Charities Act, ensuring that:

- Financial statements have been prepared in accordance with UK charity regulations.
- Funds have been used exclusively for charitable purposes.
- Risk assessments and safeguarding measures are in place.

8. Public Benefit

More Than Music Cymru exists to serve the public by improving wellbeing, reducing social isolation, and fostering community cohesion through music. Our services are designed to benefit people of all backgrounds, with a particular focus on those who are disadvantaged, marginalised, or facing health and social challenges. By delivering accessible and inclusive music sessions, we provide opportunities for individuals to build confidence, express themselves creatively, and develop social connections that enhance their quality of life.

Our commitment to bilingual and culturally relevant programming ensures that our services reach diverse communities while preserving and promoting Welsh heritage.

We continually assess our impact to ensure we meet the needs of the communities we serve, demonstrating a clear and tangible public benefit.



"Singing with Amy is the biggest boost to my mood. I'm so energised going into the weekend. It connects us all."

MORE THAN MUSIC CYMRU

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF MORE THAN MUSIC CYMRU

I report to the trustees on my examination of the financial statements of More Than Music Cymru (the charity) for the year ended 31 March 2026, which are set out on pages 16 - 25.

Respective responsibilities of trustees and examiner.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

(i) examine the accounts under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

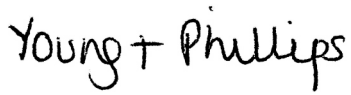
(a) which gives me reasonable cause to believe that in any material respect the requirements:

(i) to keep accounting records in accordance with section 130 of the 2011 Act; and

(ii) to prepare accounts which accord with the accounting records, and comply with the accounting requirements of the 2011 Act;

have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Young & Phillips Limited

ACCA
77 Bute Street
Treorchy
Rhondda Cynon Taff
CF42 6AH

Dated: 22nd June 2026

MORE THAN MUSIC CYMRU

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds	Restricted funds	Total 2026	Total 2025
		£	£	£	£
Income from:					
Donations and legacies	3	15,957	-	15,957	1,897
Charitable activities	5	3,787	47,986	51,773	33,684
Other trading activities	4	5,525	-	5,525	380
Investments	6	130	-	130	-
Total income		25,399	47,986	73,385	35,961
Expenditure on:					
Raising funds	7	296	-	296	650
Charitable activities	8	5,088	44,470	49,558	29,227
Total resources expended		5,384	44,470	49,854	29,877
Net income for the year/ Net movement in funds		20,015	3,516	23,531	6,084
Fund balances at 1 April 2025		5,259	825	6,084	-
Fund balances at 31 March 2026		25,274	4,341	29,615	6,084

MORE THAN MUSIC CYMRU

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Debtors	11	3,259		750	
Cash at bank and in hand		27,086		5,334	
		30,345		6,084	
Creditors: amounts falling due within one year	12	730		-	
Net current assets			29,615		6,084
Income funds					
Restricted funds			4,341		825
Designated funds		14,500		-	
General unrestricted funds		10,774		5,259	
Unrestricted funds			25,274		5,259
			29,615		6,084

For the financial year ended 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Directors' responsibilities:
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.
The financial statements were approved by the board of directors and authorised for issue on 22nd June 2026 and are signed on its behalf by:



H P Morton
Chair of Trustees

MORE THAN MUSIC CYMRU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from operations			21,622		5,334
Investing activities					
Interest received		130		-	
Net cash generated from/(used in) investing activities			130		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			21,752		5,334
Cash and cash equivalents at beginning of year			5,334		-
Cash and cash equivalents at end of year			27,086		5,334

1 Accounting policies

Company information
More Than Music Cymru is a CIO.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the
charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it

1 Accounting policies (Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.
The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2026	2025
	£	£
Donations and gifts	972	181
Grants	14,500	-
Membership fees	485	1,716
	15,957	1,897

4 Other trading activities

	Unrestricted funds	Total 2025
	£	£
Fundraising events	1,525	380
Sponsorships	4,000	-
Other trading activities	5,525	380
For the year ended 31 March 2025	380	380

5 Income from charitable activities

	Unrestricted funds 2026	Restricted funds 2026	Total 2026	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£	£	£	£
Sales	3,787	-	3,787	830	-	830
Fees earned	-	-	-	3,354	-	3,354
Performance related grants	-	47,986	47,986	-	29,500	29,500
	3,787	47,986	51,773	4,184	29,500	33,684

6 Investments

	Unrestricted funds	Total 2025
	£	£
Interest receivable	130	-

7 Raising funds

	Unrestricted funds	Restricted funds	Total 2026	Total 2025
	£	£	£	£
Fundraising and publicity				
Advertising	296	-	296	650
	296	-	296	650

8 Charitable activities

	2026	2025
	£	£
Staff costs	34,712	-
Freelance	6,100	21,691
Venue Hire	2,000	3,330
Workshops	4,800	1,183
Insurance	280	165
Telephone & Internet	112	56
Travel	-	538
Software	214	1,620
Bank charges	73	64
Accountancy	540	480
Professional fees	571	100
Membership fees	156	-
	49,558	29,227
	49,558	29,227

Analysis by fund

Unrestricted funds	5,088
Restricted funds	44,470
	49,558

For the year ended 31 March 2025

Unrestricted funds	1,202
Restricted funds	28,025
	29,227

9 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2026 Number	2025 Number
	1	-

Their aggregate remuneration comprised:

	2026 £	2025 £
Wages and salaries	33,950	-
Pension costs	762	-
	34,712	-

11 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Trade debtors	3,259	750

12 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	730	-

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds		
	Balance at 1 April 2025	Incoming resources	Resources expended	Balance at 31 March 2026
	£	£	£	£
National Lottery Awards for all Wales	825	-	(825)	-
Rhondda Cynon Taf Shared Prosperty Fund	-	41,986	(37,645)	4,341
Interlink Summer Grant	-	1,000	(1,000)	-
Art and Business Cymru Culture Step	-	3,000	(3,000)	-
Community Foundation in Wales	-	2,000	(2,000)	-
	825	47,986	(44,470)	4,341

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds		
	Balance at 1 April 2025	Incoming resources	Resources expended	Balance at 31 March 2026
	£	£	£	£
Moondance Foundation	-	14,500	-	14,500
	-	14,500	-	14,500