TheTrustees
Cwmtwrch Miners Welfare Hall
20 Hoel Tredeg
Upper Cwmtwrch
Swansea
SA9 2XD

CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

Dear Sirs

Letter of Representation

We hereby confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and staff of the charity, the following representations given to you in connection with your independent examination of the charity's accounts for the year ended 31 December 2025.

We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 December 2025 audited.

We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

All the accounting records have been made available to you for the purpose of your independent examination and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission have been made available to you.

The financial statements are free of material misstatements, including omissions.

The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

The methods, data and significant assumptions used in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

All grants, donations and other forms of income which are subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

Michael Bost. (Chair)

.....

Signed on behalf of the trustees

4/10/26

.....

Date

CWMTWRCH MINERS' WELFARE HALL

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

REGISTERED CHARITY NUMBER 233916

CWMTWRCH MINERS' WELFARE HALL

INDEX TO THE FINANCIAL STATEMENTS

	PAGE
Legal and Administrative Details	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 8

CWMTWRCH MINERS' WELFARE HALL

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES	Mr Michael John Smith Mr Michael Keith Best Mrs Melanie Lesley Best Mr Malcolm Peter Best Mr John Roland Simmons
SECRETARY	Mrs Melanie Best
REGISTERED OFFICE:	20 Heol Tredeg Upper Cwmtwrch Swansea SA9 2XD
CHARITY COMMISSION REGISTRATION NUMBER	233916
BANKERS	Co-Operative Bank
INDEPENDENT EXAMINER	J Wallage FCA CISWO (Trading) Ltd The Old Rectory Rectory Drive Whiston Rotherham S60 4JG

CWMTWRCH MINERS' WELFARE HALL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies on page 7 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the provisions of the Charities SORP FRS 02 in preparing the annual report and financial statements.

Constitution and Objects

The Charity is governed by a Charity Commission Scheme which was sealed on the 8th December 2008. The Charity was registered under number 233916.

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 actvities 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 object of the charity is to provide a welfare hall within the community, providing a safe, comfortable and welcoming environment.

Trustee vacancies are advertised and interested parties are asked to sign a suitability and willingness to act statement. Suitable candidates are then notified to their nominating body being either CISWO, the National Union of Mineworkers (South Wales Area) or Ystradgynlais Town Council.

Financial Review

The charity generated resources for charitable application in the sum of £26,669 (2024: £17,400). Total charitable expenditure for the year amounted to £32,828 (2024: £26,038) resulting in a deficit for the year of £6,159 (2024: deficit £8,638)

As at the Balance Sheet date, the asset value of the Charity was £102,594, made up of fixed assets of £65,014 and net current assets of £37,580.

Review of Activities

The Institute remains a focal point of the community and continues to provide a valuable facility for the inhabitants of the village. Activities In 2025 have included room hire for various events including coffee mornings, Monday Club, knitting group and for use by the choir.

Investment Policy

The trustees have placed excess funds within a COIF investment account. In addition some of the liquid assets have been placed in interest bearing bank accounts which raises a modest amount of income for the charity in the form of interest receivable 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 for a period of six months. There is no immediate plan for the use of free reserves save to use them for future projects.

Risk Management

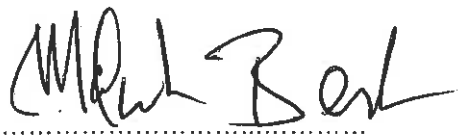
The trustees are aware of the operational and financial risks which the charity faces and regularly reviews those risks to mitigate against any impact they may have on the charity. The trustees accept that the recruitment and succession planning for officers and trustees alike poses a threat to the charity. They are also looking at internal practices which can reduce costs whilst bolstering income.

Trustees' Responsibilities in relation to the Financial Statements

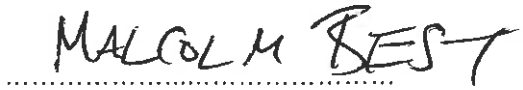
Law applicable to charities in England and Wales required the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, 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 18/10/26

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CWMTWRCH MINERS' WELFARE HALL

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 233916) for the year ended 31 December 2025, set out on pages 5 to 8.

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

CWMTWRCH MINERS WELFARE HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Total 2025 £	Total 2024 £
Income and Endowments			
Hall Hire		6,188	5,214
Investment Income		95	92
Bank Interest		286	496
Organised Activities		-	1,398
Ystradgynlais Town Council Grant		20,000	10,000
Donations		100	200
Total Income		26,669	17,400
Expenditure			
Direct Charitable Expenditure:			
Purchases for Organised Activities		868	617
Heating and Lighting		2,529	4,279
Water and Rates		2,127	1,630
Insurance		1,861	1,808
Repairs and Renewals		21,446	12,876
Cleaning		932	718
Licence Fees		218	198
WiFi		760	712
Sundries		600	708
Administration Expenditure			
Accountancy		504	458
Postage, Stationery and Advertising		6	57
Depreciation	2	977	1,977
Total Expenditure		32,828	26,038
NET (EXPENDITURE) FOR THE YEAR		(6,159)	(8,638)
Other Recognised Gains and Losses			
Unrealised (loss) / gain		(171)	371
Net Movement in Funds		(6,330)	(8,267)
Fund Balances at 1 January 2025		108,924	117,191
Fund Balances at 31 December 2025		102,594	108,924

CWMTWRCH MINERS' WELFARE HALL

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible Assets	2		65,014		65,991
CURRENT ASSETS					
Investment Assets		3,245		3,416	
Debtors	3	165		143	
Cash at Bank and in Hand	4	34,710		39,889	
		38,120		43,448	
LESS: CURRENT LIABILITIES					
Creditors	5	(540)		(515)	
NET CURRENT ASSETS			37,580		42,933
NET ASSETS			102,594		108,924
FUNDS					
Unrestricted Reserves			102,594		108,924
			102,594		108,924

The Financial Statements were approved by the Trustees and signed on their behalf by:

C S Morgans
Signed - ~~Trustee~~ TREASURER

CATHY MORGANS
Print Name - ~~Trustee~~ TREASURER

11/10/2026
Date

CWMTWRCH MINERS WELFARE HALL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

a. Basis of preparation and assessment of going concern

The financial statements are 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 trusteees consider that there are no material uncertainties about the 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 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.

Donations are recognised when they are received.

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 charged on all fixed assets with the intention of writing off the cost of each asset over its estimated useful life. The rates applied are as follows:

Fixtures, Fittings & Equipment	- 25% straight line basis
Heating System	- 5% straight line basis

It is the policy of the trustees to maintain the charity's freehold property in a continuing state of reasonable repair and they consider that in view of the expected residual value it is not necessary to provide for depreciation of the land and buildings.

CWMTWRCH MINERS WELFARE HALL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. FIXED ASSETS

	Land & Buildings	Fixtures & Fittings	Heating System	Total
	£	£	£	£
Cost				
At 1 January 2025	57,203	9,638	19,535	86,376
Additions	-	-	-	-
At 31 December 2025	57,203	9,638	19,535	86,376
Depreciation				
At 1 January 2025	-	9,638	10,747	20,385
Charge for Year	-	-	977	977
At 31 December 2025	-	9,638	11,724	21,362
Net Book Value				
At 31 December 2025	57,203	-	7,811	65,014
At 31 December 2024	57,203	-	8,788	65,991

	2025	2024
	£	£
3. DEBTORS		
Prepayments	165	143
	165	143
4. CASH AT BANK AND IN HAND		
Current Account	4,873	11,786
Reserve Account	28,388	28,103
Cash In Hand	1,449	-
	34,710	39,889
5. CREDITORS		
Accruals	540	515
	540	515