REGISTERED COMPANY NUMBER: IP30234R (England and Wales)
REGISTERED CHARITY NUMBER: 251430

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

Canolfan Adnoddau Cymunedol
Hermon Community Resource Centre Limited

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

Canolfan Adnoddau Cymunedol
Hermon Community Resource Centre Limited

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Canolfan Adnoddau Cymunedol
Hermon Community Resource Centre Limited

Report of the Trustees
for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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 centre operates as a 'Community Benefit' company and is much more than just a village hall. It is a community run centre providing support and services for community development in North Pembrokeshire. Its aim is to offer community resources and a meeting space for residents including facilities and support for start-up local social enterprises and businesses.

The management committee confirm that they have given careful consideration to the public benefit guidance published by the Charity Commission. This guidance has been referred to when reviewing the Charity's aims and objectives and in planning future activities.

IN MEMORIAM - MELONY RICHARDS

It is with great sadness that the Trustees record the death of Melony Richards, our Treasurer, in January 2026. Melony served the charity with dedication for many years as a volunteer, most recently as Treasurer, and gave generously of her time to the benefit of Canolfan Hermon and the wider community. She will be greatly missed by everyone who knew and worked alongside her. The Trustees wish to place on record their gratitude for her contribution and to extend their sincere condolences to her family.

Canolfan Adnoddau Cymunedol
Hermon Community Resource Centre Limited

Report of the Trustees
for the Year Ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The financial year end for Canolfan Hermon is also the calendar year end, and 2025 has again been a busy year for our community centre. The continued growth in activities and in the number of people using the centre has once again been made possible by the hard work of our part-time coordinator and the strong team of volunteers who support her.

The range of activities at our community centre spans all age groups. Cylch Meithrin Hermon nursery and a Ti a Fi toddler group meet at the site, alongside a Mother & Toddler singing group and Dreigiau Bach toddler rugby. Studio 47 children's dance classes and ballet lessons with Hannah La Trobe cater for younger members, while Brownies, Rainbows and Girl Guides also meet regularly. For older members, the Preseli Voices Choir, the Llanfyrnach and District Heritage Group, the Hermon Heritage Group, a sewing group, a dressmaking class and Welsh language classes at several levels continue to meet weekly or monthly, alongside the Hermon Young Farmers Club (CFFI) and the local Women's Institute. Many local charities and community groups continue to use Canolfan Hermon to raise funds for their causes.

During 2025 the Welsh Blood Service again chose Canolfan Hermon as a venue for donation sessions, with well-supported sessions held in January and February achieving an excellent collection rate, and further sessions held later in the year. New craft workshops were launched at the centre during the year, and therapeutic and wellbeing treatments also became available on-site, both helping to widen the range of activities enjoyed by the community.

During winter month the centre is hired out as a Warm Room community space and offers affordable meals to local residents.

On Saturday 12 April 2025 the centre hosted its fourth annual Mind, Body & Spirit Awareness Day, welcoming eight therapists, two mediums, a card reader and ten stallholders, together with a light language healing demonstration and refreshments from Fusion Kitchen. Organised by Lynda Barnes, the event raised funds for Breast Cancer and Thrombosis UK and once again proved popular with visitors from across the area.

In September 2025 Canolfan Hermon was proud to host a well-attended public meeting organised by Clebran, the local community newspaper, as part of its 50th anniversary celebrations. The First Minister of Wales, Mark Drakeford, joined the meeting on Friday 19 September to hear local views on the future of Welsh-speaking communities in the Garreg Las area, underlining the centre's role as a focal point for community and civic life.

The community centre is registered as a charity and community benefit society co-operative company. The 150 shareholders who put money into the development of the community centre in 2007 helped to buy the old Hermon primary school and ensured that the vision for a modern rural community facility could be achieved. We have seen the site and the involvement of local people grow from strength to strength. Photos of the journey taken by the community can be viewed at www.canolfanhermon.org.uk

The upstairs Balcony room and offices continue to be let out as business premises, and the volunteers on the hall committee remain very grateful to all those who hire the hall facilities for private parties, business courses, events and fundraisers throughout the year. Room and office hire at Canolfan Hermon continues to provide a valuable economic boost to the village.

The centre's Produce Market continued to run on an occasional basis during the year, bringing together local growers, bakers and producers, and welcoming gardeners and allotment holders wishing to sell surplus produce through the vegetable growers' co-op. The trustees are grateful to all the volunteers who help to organise and run these events.

Charitable activities constitution

The rules and constitution of Canolfan Hermon are available for members and the public to read on the website. The above list of activities demonstrates the continuing demand for our community spaces.

Hire activity

Many community and commercial groups used the community centre over the year to hold a varied range of activities. There is a comprehensive list above.

Users visiting Canolfan Hermon continue to be very complimentary about the building and the welcome they receive from volunteers. This provides opportunities for repeat bookings and word of mouth recommendations amongst colleagues for future events on which the community centre relies.

The site continues to have an experienced and very supportive part-time coordinator and is supported by dedicated volunteers - who work with the coordinator organising the centre's rentals and events, running the bar and ensuring that the outside space is welcoming with plants and flowers. The cleaning has been undertaken by a paid worker, providing an excellent service. During 2025 an apprentice has supported the centre with digital marketing and social media activities that have greatly helped promote the community centre.

One of the highlights of the year is the annual Crymych Football Club's Darts tournament held in March. In all 64 dart players take part in an afternoon and evening event that draws in people from near and far. There are so many complements about the organisation of the event and how the venue is excellent. The bar takings are substantial and ensures a surplus for the community centre and allows the Football Club to undertake fundraising.

Work carried out

The trustees continue to maintain a Capital Improvement and Maintenance schedule for the building and the car park. There was a need to have a new Oil Boiler at centre and the sum of over £10,000 had been achieved from collating monthly sums into a maintenance reserve. The volunteers and contractors have again been busy maintaining the hedges and weeding the site throughout the year, and regular maintenance, painting and exterior planting has been undertaken by volunteers and contractors. The trustees continue to thank all volunteers involved with the charity.

FINANCIAL REVIEW

Reserves policy

It is currently the policy of the charity to try and maintain unrestricted funds, which are the free reserves of the charity at a level which equates to at least three months unrestricted expenditure in order that the charity can continue to function if current income sources become unavailable. This would hopefully enable the charity to identify other sources of funding.

The results for the year and financial position of the charity for the year ending 31 December 2025 are shown in the annexed financial statements.

The restricted reserves is a direct result of the capital building work for the ongoing work within the centre.

FUTURE PLANS

The building continues to perform well across all seasons, with the solar panels and air source heating helping to keep running costs down. The trustees continue to monitor the efficiency of the building and how best to use all the equipment. Future plans include progressing the loft conversion project for the old Victorian first floor area, with architects continuing to look at plans and costings for this enhancement.

There continues to be considerable interest in the building from other projects wishing to carry out similar developments. A relationship with other local community venues is developing, with hope for more collaborative working in the future.

The residents of Hermon and the immediate surrounding area continue to be very supportive and increasingly active in raising funds and awareness for the building. Work continues, with some measure of success, in engaging with those residents who are harder to reach. The centre remains very fortunate in its strong band of volunteers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The governing document can be viewed on our website www.canolfanhermon.org.uk.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New trustees are drawn from members of the community with an interest in the work of the charity and are appointed by the existing board of trustees. There are also individuals identified as advisors to the main committee.

Organisational structure

The charity is managed by a voluntary board of trustees, who are also directors of the company, and who meet regularly to oversee the strategic direction and day-to-day running of the centre. The board is supported by a part-time coordinator and by a wide range of volunteers who deliver the charity's day-to-day activities.

Induction and training of new trustees

Most individuals are already familiar with the nature of the centre's activities .
New appointees receive support and guidance from their fellow committee members.
A new trustee / committee member handbook has been produced to help them.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

IP30234R (England and Wales)

Registered Charity number

251430

Registered office

Hermon Community Resource Centre
Hermon
GLOGUE
Pembrokeshire
SA36 0DT

Trustees

B Davies
R Howells
Mrs J Thomas
Mrs S Morley
I Evans
J Morgan
Ms C Morley
Mrs M Richards (deceased 5.1.26)
R Vaughan
E George
A Rees

Independent Examiner

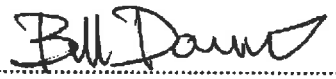
Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

Bankers

Lloyds Bank Plc
14 High Street
Cardigan
Ceredigion
SA43 1JW

Report of the Trustees
for the Year Ended 31 December 2025

Approved by order of the board of trustees on 22/10/26 and signed on its behalf by:



B Davies - Trustee

Independent Examiner's Report to the Trustees of
Canolfan Adnoddau Cymunedol
Hermon Community Resource Centre Limited

Independent examiner's report to the trustees of Canolfan Adnoddau Cymunedol Hermon Community Resource Centre Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

pp Ashmole & Co

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

Date: 27th Oct. 2026.

Canolfan Adnoddau Cymunedol
Hermon Community Resource Centre Limited

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	15,183	-	15,183	7,054
Charitable activities					
Charitable activities		52,414	-	52,414	46,898
Other trading activities	3	69	-	69	300
Investment income	4	58	-	58	109
Total		67,724	-	67,724	54,361
EXPENDITURE ON					
Charitable activities					
Charitable activities		66,997	-	66,997	56,853
Other		-	-	-	300
Total		66,997	-	66,997	57,153
NET INCOME/(EXPENDITURE)		727	-	727	(2,792)
RECONCILIATION OF FUNDS					
Total funds brought forward		153,598	776,053	929,651	932,443
TOTAL FUNDS CARRIED FORWARD		154,325	776,053	930,378	929,651

The notes form part of these financial statements

Canolfan Adnoddau Cymunedol
Hermon Community Resource Centre Limited

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	8	217,209	776,053	993,262	992,883
CURRENT ASSETS					
Stocks	9	1,750	-	1,750	1,750
Debtors	10	3,761	-	3,761	3,586
Cash at bank and in hand		18,492	-	18,492	19,822
		24,003	-	24,003	25,158
CREDITORS					
Amounts falling due within one year	11	(3,291)	-	(3,291)	(2,022)
NET CURRENT ASSETS		20,712	-	20,712	23,136
TOTAL ASSETS LESS CURRENT LIABILITIES		237,921	776,053	1,013,974	1,016,019
CREDITORS					
Amounts falling due after more than one year	12	(31,346)	-	(31,346)	(33,618)
SHARE INVESTMENTS	15	(52,250)	-	(52,250)	(52,750)
NET ASSETS		154,325	776,053	930,378	929,651
FUNDS	14				
Unrestricted funds				154,325	153,598
Restricted funds				776,053	776,053
TOTAL FUNDS				930,378	929,651

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 December 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....22/10/26..... and were signed on its behalf by:

.....
B Davies - Trustee

.....
C Morley - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. 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.

Plant and machinery	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation 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.

continued...

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

2. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Grants	3,640	-
Donations	11,543	7,054
	15,183	7,054

Grants received, included in the above, are as follows:

	31.12.25	31.12.24
	£	£
Moondance Foundation	3,640	-

3. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Sundry income	69	300

4. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	58	109

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.25	31.12.24
	£	£
Depreciation - owned assets	4,071	3,944

6. 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.

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,054	-	7,054
Charitable activities			
Charitable activities	46,898	-	46,898
Other trading activities	300	-	300
Investment income	109	-	109
Total	54,361	-	54,361
EXPENDITURE ON			
Charitable activities			
Charitable activities	56,853	-	56,853
Other	300	-	300
Total	57,153	-	57,153
NET INCOME/(EXPENDITURE)	(2,792)	-	(2,792)
RECONCILIATION OF FUNDS			
Total funds brought forward	156,390	776,053	932,443
TOTAL FUNDS CARRIED FORWARD	153,598	776,053	929,651

8. TANGIBLE FIXED ASSETS

	Freehold property £	Property development £	Improvements to property £	Plant and machinery £	Totals £
COST					
At 1 January 2025	120,000	853,728	7,325	35,230	1,016,283
Additions	-	-	-	4,450	4,450
At 31 December 2025	120,000	853,728	7,325	39,680	1,020,733
DEPRECIATION					
At 1 January 2025	-	-	-	23,400	23,400
Charge for year	-	-	-	4,071	4,071
At 31 December 2025	-	-	-	27,471	27,471
NET BOOK VALUE					
At 31 December 2025	120,000	853,728	7,325	12,209	993,262
At 31 December 2024	120,000	853,728	7,325	11,830	992,883

continued...

9. STOCKS

	31.12.25	31.12.24
	£	£
Stocks	1,750	1,750

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade debtors	3,761	2,642
VAT	-	944
	3,761	3,586

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	-	1,677
VAT	2,227	-
Accrued expenses	1,064	345
	3,291	2,022

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

	31.12.25	31.12.24
	£	£
Bank loans (see note 13)	31,346	33,618

13. LOANS

An analysis of the maturity of loans is given below:

	31.12.25	31.12.24
	£	£
Amounts falling due between two and five years:		
Lloyds bank loan	26,346	28,618
Members loans	5,000	5,000
	31,346	33,618

continued...

14. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	153,598	727	154,325
Restricted funds			
Property Fund	776,053	-	776,053
TOTAL FUNDS	929,651	727	930,378

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,724	(66,997)	727
TOTAL FUNDS	67,724	(66,997)	727

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	156,390	(2,792)	153,598
Restricted funds			
Property Fund	776,053	-	776,053
TOTAL FUNDS	932,443	(2,792)	929,651

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,361	(57,153)	(2,792)
TOTAL FUNDS	54,361	(57,153)	(2,792)

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

14. 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	156,390	(2,065)	154,325
Restricted funds			
Property Fund	776,053	-	776,053
TOTAL FUNDS	932,443	(2,065)	930,378

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	122,085	(124,150)	(2,065)
TOTAL FUNDS	122,085	(124,150)	(2,065)

15. SHARE HOLDER FUNDS

Shareholdings dropped from £52,750 to £52,250 in the year. This was due to the repayment of some shares.

16. RELATED PARTY DISCLOSURES

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

Canolfan Adnoddau Cymunedol
Hermon Community Resource Centre Limited

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

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	3,640	-
Donations	11,543	7,054
	15,183	7,054
Other trading activities		
Sundry income	69	300
Investment income		
Deposit account interest	58	109
Charitable activities		
Office & venue hire	35,273	31,485
Bar sales	5,403	6,437
Feed in tariff	1,658	2,948
Other	-	500
Service Level Agreement	10,080	-
PAVS grant	-	3,528
PCC grant	-	2,000
	52,414	46,898
Total incoming resources	67,724	54,361
EXPENDITURE		
Charitable activities		
Rates and water	1,322	1,275
Insurance	2,972	2,571
Light and heat	6,627	8,448
Telephone	491	584
Postage and stationery	692	67
Bar purchases	4,700	5,117
Computer expenses	411	407
Caretaker and cleaning	3,861	5,021
Professional fees	360	180
Repairs and maintenance	19,359	8,402
Licences & subscriptions	654	550
Catering costs	361	1,478
Event costs	1,712	-
Depreciation of tangible fixed assets	4,070	3,944
Bank charges	177	321
Bank loan interest	2,198	2,666
Local loans interest	250	250
	50,217	41,281

Canolfan Adnoddau Cymunedol
Hermon Community Resource Centre Limited

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

	31.12.25 £	31.12.24 £
Charitable activities		
Other		
Rent	-	300
Support costs		
Management		
Wages	16,140	15,047
Governance costs		
Accountancy and legal fees	640	525
Total resources expended	66,997	57,153
Net income/(expenditure)	727	(2,792)