

Charity registration number: 503503

Llangain and District Memorial Hall

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Llangain and District Memorial Hall

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Llangain and District Memorial Hall

Reference and Administrative Details

Chairman	Mr W Gruffydd
Trustees	Mr W Gruffydd R V Praet, Treasurer G Altman B G Davies Dr A M Delahunty A Jones L Jones G Pejsak
Charity Registration Number	503503
Principal Office	Llangain and District Memorial Hall School Road Llangain Carmarthen SA33 5AE
Independent Examiner	LHP Audit Llys Deri Parc Pensarn Carmarthen SA31 2NF

Llangain and District Memorial Hall

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

Though the wording may be a little old fashioned the objectives of The Charity as detailed in the Governing Document of 01 June 1961 are as relevant today as they were back in 1961 and in accordance with published guidance on the Public Benefit requirements under the Charities Act 2011.

Promote the benefit of the inhabitants of Llangain and District without distinction of sex, sexual orientation, race or political, religious or other opinion, by associating together the said inhabitants and the other local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

Public benefit

The hall is currently used by the following groups and organisations on a regular basis: Community Council, Post Office, 'Hwb' Coffee morning, Women's Institute, craft classes, School activities, pilates, Short Mat Bowls Club, fundraising events, children's parties, dance classes, Hall and Trustee meetings, sports and recreation committee. The Memorial Hall is also used as a polling station at times of elections, both general and local.

Annual income from normal usage covers the daily running costs of the Hall – Heat, Light, Power, Cleaning, Fire Precautions and insurance and minor maintenance with a little surplus usually generated. The Hall has a very modest reserve.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Charity holds very modest reserves of £168,014 which the Trustees consider is entirely appropriate to cover any short term and unexpected expenditure.

Llangain and District Memorial Hall

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The land on which the hall stands was Gifted to the Trustees of Llangain and District Memorial Hall (The Charity) on 04 December 1956 by Thomas Roberts, Battis, Llanybri.

Funds were raised entirely by local public subscription and the Hall was built in 1963 at a cost of £7,000, the hall was officially opened in 1964. The building was extended and refurbished in the late 1990s to include limited access for those with impaired mobility thanks to a grant from the National Lotteries Charity Board and other benefactors. In addition, the Hall has a sound system grant aided by NLCB. An extension has been built to store equipment for the Llangain Youth Club, and a new stage lighting system has been installed, thanks to grant assistance from Carmarthenshire County Council and the Arts Council of Wales respectively. Funding to re-site the Memorial plaque was made available from the Welsh Church Fund.

The Governing Document dated 01 June 1961 and lodged with the Charities Commission details how The Charity is constituted.

The management committee of The Charity are elected annually at the Annual General Meeting consisting, wherever possible, of at least fifteen members. Trustees will be elected from those present at the Annual General Meeting of The Charity.

The Charity will also from time to time invite other local organisations to nominate representatives to join the management committee.

The Charity may also co-opt members who may bring specific expertise to the management committee

Succession planning is an important aspect of any organisation and regrettably it has historically proven difficult to attract many new – and younger – members of the community to become committee members – and by default, Trustees. Following extensive public consultation during and post-Covid pandemic, it is pleasing to note renewed interest in The Charity.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Mr W Gruffydd
Chairman and trustee

Llangain and District Memorial Hall

Independent Examiner's Report to the trustees of Llangain and District Memorial Hall

I report to the trustees on my examination of the accounts of Llangain and District Memorial Hall for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Llangain and District Memorial Hall you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

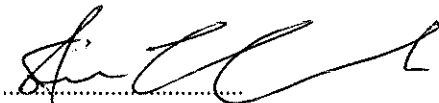
I report in respect of my examination of the Llangain and District Memorial Hall's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 Llangain and District Memorial Hall 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 accounting 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.



Mr Steven Edwards
FCCA

LHP Audit
Llys Deri
Parc Pensarn
Carmarthen
SA31 2NF

10 July 2025

Llangain and District Memorial Hall

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Appeals and donations		1,529	1,529	415
Other trading activities		39,545	39,545	19,280
Investment income		28	28	24
Total income		<u>41,102</u>	<u>41,102</u>	<u>19,719</u>
Expenditure on:				
Raising funds		(3,089)	(3,089)	(4,640)
Charitable activities		(10,868)	(10,868)	(5,600)
Other expenditure	5	(10,080)	(10,080)	(8,918)
Total expenditure		<u>(24,037)</u>	<u>(24,037)</u>	<u>(19,158)</u>
Net income		<u>17,065</u>	<u>17,065</u>	<u>561</u>
Net movement in funds		17,065	17,065	561
Reconciliation of funds				
Total funds brought forward		<u>150,949</u>	<u>150,949</u>	<u>150,388</u>
Total funds carried forward	11	<u>168,014</u>	<u>168,014</u>	<u>150,949</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 11.

Llangain and District Memorial Hall

**(Registration number: 503503)
Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	132,288	135,360
Current assets			
Cash at bank and in hand	10	<u>35,726</u>	<u>15,589</u>
Net assets		<u>168,014</u>	<u>150,949</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>168,014</u>	<u>150,949</u>
Total funds	11	<u>168,014</u>	<u>150,949</u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Mr W Gruffydd
Chairman and trustee

Llangain and District Memorial Hall

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Llangain and District Memorial Hall meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Llangain and District Memorial Hall

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

The freehold of the site on which the hall sits on was gifted by Mr Thomas, Battis, Llanybri in 1958. The purchase of the hall was funded entirely by local donations. The freehold property has been introduced this year at its estimated market value as at October 2022.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	20% Reducing balance
Land and buildings	No Depreciation

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Llangain and District Memorial Hall

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Financial instruments

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	1,529	1,529
Total for 2025	1,529	1,529
Total for 2024	415	415

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Events income;		
Other events income	2,111	2,111
Property rental income	15,434	15,434
Other income from other trading activities	22,000	22,000
Total for 2025	39,545	39,545
Total for 2024	19,280	19,280

Llangain and District Memorial Hall

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		10,868	10,868
Total for 2025		<u>10,868</u>	<u>10,868</u>
Total for 2024		<u>5,600</u>	<u>5,600</u>

5 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Other resources expended		10,080	10,080
Total for 2025		<u>10,080</u>	<u>10,080</u>
Total for 2024		<u>8,918</u>	<u>8,918</u>

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Legal fees	10,868	10,868
Total for 2025	<u>10,868</u>	<u>10,868</u>
Total for 2024	<u>5,600</u>	<u>5,600</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Llangain and District Memorial Hall

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2024	120,000	30,000	150,000
At 31 March 2025	120,000	30,000	150,000
Depreciation			
At 1 April 2024	-	14,640	14,640
Charge for the year	-	3,072	3,072
At 31 March 2025	-	17,712	17,712
Net book value			
At 31 March 2025	120,000	12,288	132,288
At 31 March 2024	120,000	15,360	135,360

10 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	60	106
Cash at bank	35,666	15,483
	35,726	15,589

Llangain and District Memorial Hall

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

11 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	<u>150,949</u>	<u>41,102</u>	<u>(24,037)</u>	<u>168,014</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	<u>150,388</u>	<u>19,719</u>	<u>(19,158)</u>	<u>150,949</u>

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	132,288	132,288
Current assets	<u>35,726</u>	<u>35,726</u>
Total net assets	<u>168,014</u>	<u>168,014</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	135,360	135,360
Current assets	<u>15,589</u>	<u>15,589</u>
Total net assets	<u>150,949</u>	<u>150,949</u>

13 Analysis of net funds

	At 1 April 2024 £	At 31 March 2025 £
Cash at bank and in hand	<u>15,589</u>	<u>15,589</u>
Net debt	<u>15,589</u>	<u>15,589</u>

14 Related party transactions

There were no related party transactions in the year.

Llangain and District Memorial Hall

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

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	1,529	415
Other trading activities (analysed below)	39,545	19,280
Investment income (analysed below)	28	24
Total income	<u>41,102</u>	<u>19,719</u>
Expenditure on:		
Raising funds (analysed below)	(3,089)	(4,640)
Charitable activities (analysed below)	(10,868)	(5,600)
Other expenditure (analysed below)	<u>(10,080)</u>	<u>(8,918)</u>
Total expenditure	<u>(24,037)</u>	<u>(19,158)</u>
Net income	<u>17,065</u>	<u>561</u>
Net movement in funds	17,065	561
Reconciliation of funds		
Total funds brought forward	<u>150,949</u>	<u>150,388</u>
Total funds carried forward	<u><u>168,014</u></u>	<u><u>150,949</u></u>

Llangain and District Memorial Hall

Detailed Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Appeals and donations	1,529	415
	<u>1,529</u>	<u>415</u>
<i>Other trading activities</i>		
UK Government grants	22,000	11,000
Hire of hall	15,434	6,466
Other income	2,111	1,814
	<u>39,545</u>	<u>19,280</u>
<i>Investment income</i>		
Interest on cash deposits	28	24
	<u>28</u>	<u>24</u>
<i>Raising funds</i>		
Purchases	(17)	(800)
Depreciation of fixtures and fittings	(3,072)	(3,840)
	<u>(3,089)</u>	<u>(4,640)</u>
<i>Charitable activities</i>		
Legal and professional fees	(10,868)	(5,600)
	<u>(10,868)</u>	<u>(5,600)</u>
<i>Other expenditure</i>		
Water rates	(431)	(180)
Light, heat and power	(1,134)	(2,592)
Insurance	(1,200)	(1,600)
Repairs and maintenance	(4,765)	(682)
Computer software and maintenance costs	-	(1,344)
Printing, postage and stationery	-	(24)
Cleaning	(2,456)	(2,400)
Bank charges	(94)	(96)
	<u>(10,080)</u>	<u>(8,918)</u>

This page does not form part of the statutory financial statements.