

Charity registration number 507771 (England and Wales)

**LLANGOED AND DISTRICT VILLAGE HALL TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

LLANGOED AND DISTRICT VILLAGE HALL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustee Llangoed and Penmon Community Council

Charity number 507771

Accountants Crestmere Limited
Unit F1
Intec
Parc Menai
Bangor
Gwynedd
Wales
LL57 4FG

LLANGOED AND DISTRICT VILLAGE HALL TRUST

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LLANGOED AND DISTRICT VILLAGE HALL TRUST

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustee presents this annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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

The object of the charity is the provision and maintenance of a village hall.

Public benefit

The charity has paid due regard to guidance issued by the Charity Commission in deciding what activities it should undertake.

Activities

The charity seeks to enhance community life by providing a village hall facility.

Achievements and performance

Significant activities and achievements against objectives

This year the hall celebrated its 115th birthday by continuing to increase the number and range of events taking place. Supported by an enthusiastic and hard-working committee the hall has gone from strength to strength.

The committee organised 22 events for the local community including pop-up pub evenings, ceilidh dances, bingo evenings, choral performances, and our popular Halloween night party for local children. Other events put on to support the community included table-top sale and community workshops, for example on designing flags for the village hall. The hall also showed the 6-Nations Rugby matches being a focus for the community to watch the Wales rugby team.

The hall continued to host the Camu Bach group for pre-school children, an important source of social support and advice with the mobile library bus and Citizens Advice team each attending monthly. The weekly yoga and Pilates classes continue to be popular and new clog dancing and Latin line dancing lessons were started.

The committee was pleased to offer use of the hall free of charge for a number of charity or fund-raising events including to the Urdd Eisteddfod which was held on Anglesey this year. The hall remained popular for private parties with 16 adult parties and 7 for local children. There were also 3 weddings at the hall this year. Our collaboration with Seiriol Alliance continues with the Repair Cafe and Mens' Sheds visiting the hall.

LLANGOED AND DISTRICT VILLAGE HALL TRUST

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The annual Flower Show again took place (one of only two continuing on Ynys Mon) with a record number of entries, as did the popular autumn harvest festival and community apple pressing. The hall also hosted a range of workshops including on willow weaving, bee keeping, creative writing, and macrame.

The hall has become increasingly popular as a performance space with some events supported by the national Noson Allan scheme that supports community performances in Wales. These events have included stage plays and music concerts.

A major achievement during this year was obtaining grants to establish a community cinema. This included the installation of a large drop-down screen and the purchase of a high-performance cinema projector. We were successful in obtaining ongoing support from the British Film Institute, Film Hub Wales and TAPE Music and Film allowing us to start a regular community cinema program.

The hall improvement program continued with grants obtained from the Wales Dark Sky program to replace the outdoor lights, grants to install secondary glazing in the main hall and to install new u-PVC double glazed windows in the kitchen. Grant funds were also found to install a flagpole at the hall where flags designed by local children are displayed or flags relating to weddings, birthdays or sports events. Funds were also obtained from Coleg Menai to establish an education hub at the hall with moveable smart screen and 24 laptops for teaching. Finally, the hall internet connection was upgraded so we now have fast-fibre connection allowing reliable videoconferencing and streaming of high-quality cinema.

Our commitment to supporting the natural environment continued and while the window repairs were being undertaken we were able to install nesting boxes for swifts and house martins and a roosting space for bats.

Alongside these successes the hall also faced significant challenges. While fitting the secondary glazing, the frame of the hall's magnificent stained-glass window was found to be rotten and the window in danger of collapse. Urgent repairs were needed over a period of several weeks. The hall floor continued to cause concern. One area adjacent to the kitchen needed replacement as it was unstable while a larger area around the bar and main entrance shows significant rotting. This will soon need inspection and probably replacement at unknown cost. The success of events at the hall has allowed us to establish a reserve fund for such repairs but unexpected costs are a continuing risk.

The other major challenge is the availability of volunteers to run activities. Currently most events are run by the same few committee members. While their enthusiasm is welcome a bigger number of volunteers would make the hall more sustainable.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustee consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is managed under the terms of its governing document.

The trustee who served during the year and up to the date of signature of the financial statements was Llangoed and Penmon Community Council

LLANGOED AND DISTRICT VILLAGE HALL TRUST

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustee's report was approved by the Board of Llangoed and Penmon Community Council in its capacity of trustee of this charity.

Llangoed and Penmon Community Council
On behalf of the trustee

25 November 2025

LLANGOED AND DISTRICT VILLAGE HALL TRUST

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustee is responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustee 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The law applicable to charities in England and Wales requires the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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LLANGOED AND DISTRICT VILLAGE HALL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEE OF LLANGOED AND DISTRICT VILLAGE HALL TRUST

I report to the trustee on my examination of the financial statements of Llangoed and District Village Hall Trust (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustee of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Barrie Buels FCCA FCIE
Crestmere Limited

Unit F1
Intec
Parc Menai
Bangor
Gwynedd
LL57 4FG
Wales

Dated: 25 November 2025

LLANGOED AND DISTRICT VILLAGE HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	28,530	-	28,530	4,832	10,000	14,832
Charitable activities	4	40,355	-	40,355	28,872	-	28,872
Other income	5	99	-	99	159	-	159
Total income		<u>68,984</u>	<u>-</u>	<u>68,984</u>	<u>33,863</u>	<u>10,000</u>	<u>43,863</u>
Expenditure on:							
Charitable activities	6	68,700	2,130	70,830	30,499	7,870	38,369
Total expenditure		<u>68,700</u>	<u>2,130</u>	<u>70,830</u>	<u>30,499</u>	<u>7,870</u>	<u>38,369</u>
Net income/(expenditure) and movement in funds		284	(2,130)	(1,846)	3,364	2,130	5,494
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>13,500</u>	<u>2,130</u>	<u>15,630</u>	<u>10,136</u>	<u>-</u>	<u>10,136</u>
Fund balances at 31 March 2025		<u>13,784</u>	<u>-</u>	<u>13,784</u>	<u>13,500</u>	<u>2,130</u>	<u>15,630</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LLANGOED AND DISTRICT VILLAGE HALL TRUST

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	9	2,560		1,215	
Cash at bank and in hand		13,282		16,473	
		<u>15,842</u>		<u>17,688</u>	
Creditors: amounts falling due within one year	10	(2,058)		(2,058)	
Net current assets			13,784		15,630
			<u>13,784</u>		<u>15,630</u>
The funds of the charity					
Restricted income funds	11		-		2,130
Unrestricted funds	12		13,784		13,500
			<u>13,784</u>		<u>15,630</u>

The financial statements were approved by the trustee on 25 November 2025

Llangoed and Penmon Community Council
On behalf of the trustee

LLANGOED AND DISTRICT VILLAGE HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Llangoed and District Village Hall is a charity registered in England & Wales, registration number 507771.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustee in furtherance of the objectives of the charity.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds would be set out in the notes to the financial statements. During the reporting period there were no restricted funds.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity. During the reporting period there were no endowment funds.

1.4 Income

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.

LLANGOED AND DISTRICT VILLAGE HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 charity 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 in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, 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 debtors 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts 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 creditors 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 charity's contractual obligations expire or are discharged or cancelled.

LLANGOED AND DISTRICT VILLAGE HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustee 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

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2025	2024	2024	2024
	£	£	£	£
Donations and gifts	9,481	949	-	949
Grants	19,049	3,883	10,000	13,883
	<u>28,530</u>	<u>4,832</u>	<u>10,000</u>	<u>14,832</u>

The restricted fund grant comprises a National Lottery Community Fund grant for improvements to the hall.

4 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Heading #ac989		
Charitable rental income	<u>40,355</u>	<u>28,872</u>

5 Other income

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest received	<u>99</u>	<u>159</u>

LLANGOED AND DISTRICT VILLAGE HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Improvements to the hall	2,130	7,870
Insurance	2,797	1,912
Cleaning	1,778	544
Repairs and maintenance	25,461	12,003
Utilities	7,106	4,370
Other expenses	31,138	11,250
Accountancy and IE	420	420
	<u>70,830</u>	<u>38,369</u>
Analysis by fund		
Unrestricted funds	68,700	30,499
Restricted funds	2,130	7,870
	<u>70,830</u>	<u>38,369</u>

7 Trustee

None of the board or officers of the trustee (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Operating debtors	2,560	1,215
	<u>2,560</u>	<u>1,215</u>

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	1,098	1,518
Accruals and deferred income	960	540
	<u>2,058</u>	<u>2,058</u>

LLANGOED AND DISTRICT VILLAGE HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
	2,130	-	(2,130)	-
	<u>2,130</u>	<u>-</u>	<u>(2,130)</u>	<u>-</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	-	10,000	(7,870)	2,130
	<u>-</u>	<u>10,000</u>	<u>(7,870)</u>	<u>2,130</u>

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	13,500	68,984	(68,700)	13,784
	<u>13,500</u>	<u>68,984</u>	<u>(68,700)</u>	<u>13,784</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	10,136	33,863	(30,499)	13,500
	<u>10,136</u>	<u>33,863</u>	<u>(30,499)</u>	<u>13,500</u>

13 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Current assets/(liabilities)	13,784	-	13,784
	<u>13,784</u>	<u>-</u>	<u>13,784</u>

LLANGOED AND DISTRICT VILLAGE HALL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	13,500	2,130	15,630
	<u>13,500</u>	<u>2,130</u>	<u>15,630</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).