

The Plynlimon Trust

Accounts for the Year Ended 31 December 2021

Charity No. 700748

Apple Accountants
7A Harrow Road
Hereford
HR4 0EH

The Plynlimon Trust
Index

1	General Information
2	Constitution and Objects
3 & 4	Trustee's Annual Report
5	Independent Examiners Report
6	Statement of Financial Activities
7	Balance Sheet
8 to 11	Notes to the Accounts

The Plynlimon Trust

General Information

Charity Trustees:	Patricia Hales Patrick Riggall Valerie Myatt Lin Mathias
Administering Trustees:	Rebecca Huggett Paul Jackson Margaret Jackson
Administering Office:	Units 21-23 Foley Trading Estate Hereford HR1 2SF
Independent Examiner:	D A Berkeley ACMA Apple Accountants Hereford HR4 0EH
Bankers:	Clydesdale Bank Customer Banking Contact Centre 1 st Floor, 40 St Vincent Place Glasgow G1 2HL
Solicitors:	Messrs Harrison Clark Rickerbys 29 Broad Street Hereford HR4 9AR

THE PLYNLIMON TRUST 2021

Constitution and objects

The Plynlimon Trust is constituted by Deed of Trust dated 11 July 1988 and is a Registered Charity, No. 700748.

The object of the charity is to provide assistance to persons suffering from mental illness, arrested or incomplete development of mind, psychopathic disorder or any other disorder or disability of mind, terminal physical illness or mental handicap or who are otherwise underprivileged. To achieve this objective, the charity operates a number of projects.

The Board of Trustees has a duty to undertake discussion and make recommendations on constitutional and strategic issues all within the context of its mission.

Each trustee has a special interest e.g. Human Resources, Finance, Transport, and Education. The Board of Trustees are conscious of the unpredictability of its public sources of funding.

Income to the Charity comes from a variety of sources: donations, grants for specific projects, sale of books through Chapters Book Shop, the Community Café, contracts through Herefordshire Council and WCC for schools' transport and training programmes, private training courses, and Dial a Ride income.

The securing of income for support and service development in the local area and the charity as a whole is always at the forefront in the thinking of Trustees and the senior management team.

When applying for funds the Trustees have to ensure compliance in both the terms and conditions of the grant maker and The Plynlimon Trust. The income generation strategy reflects the aims of our mission and the priority objectives.

The Trustees have considered carefully the Charity Commission's guidance on public benefit. The provision of the facilities as described provides a benefit to all in the local community and further afield.

CHAIR OF TRUSTEES REPORT:

Patricia Hales

This report reflects and highlights how staff and volunteers have worked together to respond to ongoing challenges that have continued to arise over the past year. The start of the pandemic saw a call to action, and this continued into 2021 - to meet the needs of customers and clients when possible, to redeploy the profession where urgently required, to stop and restart services, and to ensure safe access to settings, such as the training centre. It was by listening to government guidelines that we were able to prioritise these needs and work accordingly on personal protective equipment (PPE), workforce re-deployment, the use of telephone support, guidance and more. As the year went on, we continued to engage with our staff and volunteers to identify the impact of the pandemic on members' wellbeing and morale, assess access to vaccinations and PPE, and examine the impact on service users.

Though challenges continue, the organisation has shown that it is innovative, solution-focused, and flexible enough to rise to them.

The Board is mindful of the state of our aging fleet of Mini-buses and as additional funding became available we have updated one of our fleet.

2021 has continued to be a difficult year with Covid 19 still surging around the country with lockdowns continuing through the early part of the year. Risk managements were carried out on a monthly and on occasions weekly basis to ensure the organization met government rules.

Dial a Ride kept several vehicles operational to assist customers who needed essential journeys ie. Doctors, hospital & shopping. The service continued to do shopping for those people who had to remain isolated due to health reasons.

13 staff remained on Furlough until September 2021. Furlough support ended on 31 September 2021.

September 2021 saw Horizon Training and the Dial a Ride services start normal delivery again but virtually from scratch.

It has proved to be a terrible year for all of the projects as we try to re-establish our services in the Community.

The Board of Trustees now stands at 4 members.

DIAL A RIDE MINIBUS SERVICES:

Our Dial a Ride services have once again operated for limited periods throughout the year. The services continues to make a slow recovery.

The Trust received a partial grant to purchase a new minibus during the year. But once again due to Covid the vehicle took 9 months between order and delivery. As additional funding becomes available we will continue to update our fleet.

CHAPTERS BOOKSHOP & FLATS:

The Charity book shop closed in March 2020 and re-opened for 3 weeks in November 2021. The flats attained 100% occupancy.

FOOD @ FOLEYS CAFÉ:

The community café offered a take-away service sporadically through the year when Government guidelines allowed.

HORIZON TRAINING:

The training centre remained open but with low numbers of students due to lack of referrals from schools and agencies, this caused a massive impact on income.

As always, a big thank you is due to our staff and volunteers. They have continued their support of the Trust during a very stressful year. Without their close teamwork, flexibility and support during difficult times our organisation could not operate.

2021 has been a very difficult year for all sectors of The Plynlimon Trust.

The Plynlimon Trust
INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF THE Plynlimon Trust
UNDER SECTION 144 OF THE 2011 CHARITIES ACT

I report on the accounts of the Association for the year ended 31 December 2021, which are set Out on Pages 7 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEE 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 the 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:

- Examine the accounts under section 145 of the 2011 Act;
- 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
- 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 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 statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

NAME OF EXAMINER:	<i>David Berkeley</i> Mr David Berkeley
DATE:	31 October 2022
ADDRESS:	Apple Accountants, 7A Harrow Road, Hereford HR4 0EH
RELEVANT QUALIFICATIONS:	Chartered Management Accountant (ACMA)
PROFESSIONAL BODY:	Chartered Institute of Management Accountants

The Plynlimon Trust
Statement of Financial Activities
Year Ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds	
				2021 £	2020 £
<u>Incoming Resources</u>					
Donations and similar incoming resources	2	41,625	0	41,625	89,595
HMRC Grants		0	25,976	25,976	68,594
Other Grants		11,326	30,000	41,326	98,395
Other Trading Activities		342,734	0	342,734	282,128
Investment Income	3	8	0	8	2
Profit on Sale of Land	4	0	0	0	7,000
Total Incoming Resources		<u>395,693</u>	<u>55,976</u>	<u>451,669</u>	<u>545,714</u>
Resources Expended					
Charitable Activities	5	442,499	43,985	486,484	569,752
Governance Costs	6	6,286	0	6,286	5,888
Total Resources Expended		<u>448,786</u>	<u>43,985</u>	<u>492,771</u>	<u>575,640</u>
Net Expenditure for Year		(53,093)	11,991	(41,102)	(29,926)
Gain on revaluation / sale of fixed Assets		0	0	0	0
Total Funds Brought Forward		96,940	59,039	155,979	185,905
Total Funds Carried Forward		<u>43,847</u>	<u>71,030</u>	<u>114,877</u>	<u>155,979</u>

The notes on pages 7 to 10 form part of these financial statements

The Plynlimon Trust
Balance Sheet
Year Ended 31 December 2021

	Note	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible Assets	9	<u>391,361</u>	391,361	<u>370,855</u>	370,855
Current Assets					
Stock & Work in Progress		26,543		26,543	
Debtors	10	81,231		61,679	
Cash at Bank		<u>21,039</u>		<u>29,991</u>	
			128,813		118,213
Creditors: Amounts Falling due within one year	11	<u>(331,110)</u>		<u>(280,235)</u>	
Net Current Liabilities			<u>(202,298)</u>		<u>(162,022)</u>
Total Assets Less Current Liabilities			189,064		208,833
Net Assets			<u>189,064</u>		<u>208,833</u>
Creditors: Amounts falling due after more than one year	12		(74,187)		(52,854)
			<u>114,877</u>		<u>155,979</u>
Capital and Reserves					
Unrestricted Income Funds			(149,225)		(96,132)
Revaluation Reserve			<u>193,072</u>		<u>193,072</u>
Total unrestricted funds			43,847		96,940
Restricted Income funds			71,030		59,039
			<u>114,877</u>		<u>155,979</u>

The Plynlimon Trust
Notes to the Financial Statements
Year Ended 31 December 2021

1. Principal Accounting Policies

Basis of Accounting

These accounts have been prepared under the historical cost convention, and in accordance with the applicable accounting standards and the Charities SORP (Statement of Recommended Practice 2015: "Accounting and Reporting by Charities (FRS102)").

Depreciation

Depreciation on tangible fixed assets is charged so as to write off their full cost or valuation, less estimated residual values, over their expected useful lives at the following rates:

Motor Vehicles	-	25% of written down value per annum
Fixtures and Fittings	-	10% of cost per annum
Fixtures and Fittings	-	20% of cost per annum
Computer Equipment	-	33% of cost per annum

Freehold property has never been depreciated. The carrying value of the land at Huntsham and the Chapters Bookshop was revalued in a earlier year. The Trustees consider these values to be approximate to recoverable amounts.

Revaluation

A policy of revaluation has been adopted with regards to freehold property. Unrealised gains and losses arise upon revaluation. Other realised gains and losses are recognised when the corresponding asset value is recovered.

Funds

Unrestricted income funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. The accounts include all transactions for which the charity is responsible in law.

Stocks

Stocks are stated at the lower of cost and net realisable value.

2. Donations and Similar Incoming Resources

	Unrestricted £	Restricted £	2021 £	2020 £
Local Council Grants	40,072	-	40,072	65,679
General Donations and Gifts	1,553	-	1,553	13,506
	<u>41,625</u>	<u>-</u>	<u>41,625</u>	<u>79,185</u>

The Plynlimon Trust
Notes to the Financial Statements
Year Ended 31 December 2021

3. Investment Income			2021	2020
			£	£
Bank Deposit Interest			7	2
4. Activities for Generating Funds				
Income from CHAR Raft Races			0	0
5. Charitable Activities			2021	2020
Costs of Activities for Charitable Objectives	Unrestricted	Restricted	£	£
	£	£		
Wages and Volunteer expenses	281,378	25,976	307,354	359,895
Purchases	18,777		18,777	61,688
Motor Running and Travel	30,821		30,821	27,755
Insurances	24,379		24,379	15,708
Professional Fees	445		445	12,932
Rent	30,900		30,900	30,900
Equipment Hire	1,624		1,624	2,834
Hire Purchase Interest		7,244	7,244	1,444
Bank Loan Interest	-		-	-
Sundry Expenses	-	120	-	120
Property Repairs and Maintenance	2,669		2,669	2,877
Equipment, Repairs and renewals	440		440	36
Computer Running and Maintenance	5,432		5,432	5,631
Training and Staff Costs	3,318		3,318	1,539
Subscriptions	1,218		1,218	2,277
Bank Charges and Interest	7,395		7,395	9,049
Management Charge	-		-	-
Light and Heat	8,103		8,103	9,656
Rates and Water	1,129		1,129	1,594
Cleaning	866		866	820
Advertising and Marketing	295		295	2,041
Protective Clothing	-		-	-
Depreciation	17,364	10,765	28,129	13,556
Telephone and Fax	3,105		3,105	3,756
Printing, Postage and Stationery	2,962		2,962	3,763
	442,499	43,985	486,484	569,752

The Plynlimon Trust
Notes to the Financial Statements
Year Ended 31 December 2021

6.	Governance Costs	2021	2020
		£	£
	Accountancy Fees	6,286	5,888

7. **Staff Costs and Numbers**

Staff Costs

Gross Salaries	286,861	338,709
Employer National Insurance Costs	16,463	16,667

Staff Numbers

The average number of full time/part-time employees for the year was:	No.	No.
Charitable Services	19	26
Administration	5	2
Volunteers	3	6
	27	34
	27	34

8. **Taxation**

The charity is exempt from taxation on its charitable activities.

9. **Tangible Fixed Assets**

	Freehold Property £	Motor Vehicles £	Fixtures & Fittings £	Computer Equipment £	Flat & Shop Fix & Fit £	Leasehold Improvements £
Cost / Valuation						
As at 1 January 2021	193,000	179,655	45,029	31,237	4,837	98,309
Additions		40,036	-	8,522		77
Disposals						
As at 31 December 2021	193,000	219,691	45,029	39,759	4,837	98,386
Depreciation						
As at 1 January 2021	-	114,316	34,948	27,112	4,837	-
Charge for year		23,190	1,239	3,700		
As at 31 December 2021	-	137,506	36,186	30,812	4,837	-
Net Book Values						
As at 31 December 2021	193,000	82,185	8,843	8,948	-	98,386
As at 1 January 2021	193,000	65,339	10,082	4,125	-	98,309

The Plynlimon Trust
Notes to the Financial Statements
Year Ended 31 December 2021

10.	Debtors	2021 £	2020 £	
	Trade Debtors	51,726	36,707	
	Other Debtors	29,505	30,505	
		<u>81,231</u>	<u>67,212</u>	
11.	Creditors: Amounts falling due within one year			
	Bank Overdraft	134,365	130,718	
	Bank Loan	7,071	7,071	
	Trade Creditors	54,881	95,857	
	Accruals	8,229	5,744	
	Other Creditors	17,502	16,508	
	Hire Purchase	20,037	15,451	
	Other Taxes and Social Securities	89,026	104,015	
		<u>331,110</u>	<u>375,365</u>	
12.	Creditors: Amounts falling due after more than one year			
	Bank Loan	21,836	40,349	
	Hire Purchase	52,350	12,080	
		<u>74,187</u>	<u>52,429</u>	
13.	Movement in Funds	Restricted £	Unrestricted £	Total £
	As at 1 January 2021	59,039	96,940	155,979
	Incoming Resources	55,976	395,693	451,669
	Outgoing Resources	(43,985)	(448,786)	(492,771)
	As at 31 December 2021	<u>71,030</u>	<u>43,847</u>	<u>114,877</u>