

Charity number 810098

**CYMMER WORKMEN'S HALL AND INSTITUTE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**Charity number**

810098

**Address**

Office Street  
Porth  
RCT  
CF39 9AH

**Trustees**

Gary Gooding  
David Wilton  
Gareth Emmanuel  
John Marshman

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**Independent Examiner's Report to the trustees of Cymmer Workmen's hall and institute.**

Report to the trustees of Cymmer workmen's hall and institute for the accounts for the year ended 31<sup>st</sup> December 2023, which are set out on pages 3 to 9.

**Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> December 2023.

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Young & Phillips Limited  
Chartered Accountants  
77 Bute Street  
Treorchy  
RCT  
CF42 6AH

30<sup>th</sup> October 2024

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

		<b>Total Funds</b>	<b>Total Funds</b>
		<b>2023</b>	<b>2022</b>
	Note	£	£
<b>Incoming Resources</b>			
<i>Incoming resources from generated funds:</i>			
Activities for generating funds:			
Bar sales		250,490	268,679
Other income	3	167	3,511
Welsh government grant		-	5,000
Bank interest		515	54
		-----	-----
<b>Total Incoming Resources</b>		<b>251,172</b>	<b>277,244</b>
		=====	=====
<b>Resources Expended</b>			
Costs of generating funds		277,817	274,477
Charitable activities		50	-
Governance costs		1,600	1,600
		-----	-----
<b>Total Resources Expended</b>	4	<b>279,467</b>	<b>276,077</b>
		=====	=====
Net incoming/(outgoing) resources		(28,295)	1,167
Total funds brought forward		192,087	190,920
		-----	-----
<b>Total Funds Carried Forward</b>		<b>163,792</b>	<b>192,087</b>
		=====	=====

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**BALANCE SHEET**  
**AS AT 31<sup>ST</sup> DECEMBER 2023**

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible fixed assets	6	131,350	131,959
		-----	-----
		<u>131,350</u>	<u>131,959</u>
<b>Current Assets</b>			
Stocks	7	9,800	9,714
Debtors	8	306	506
Cash at bank and in hand		39,063	69,465
		-----	-----
		<u>49,169</u>	<u>79,685</u>
<b>Liabilities: Amounts falling due within one year</b>			
Creditors	9	16,727	19,557
		-----	-----
		<u>16,727</u>	<u>19,557</u>
<b>Net Current Assets</b>		<u><b>32,442</b></u>	<u><b>60,128</b></u>
<b>Net Assets</b>		<u><b>163,792</b></u>	<u><b>192,087</b></u>
<b>Funds</b>			
Unrestricted funds		163,792	192,087
		-----	-----
<b>Total Charity Funds</b>		<u><b>163,792</b></u>	<u><b>192,087</b></u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of the Trustees:

Date: 30/10/2024

Gary Gooding (Chair)



**CYMMER WORKMEN'S HALL AND INSTITUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**1 Basis of preparation**

**1.1 Basis of Accounting**

These accounts 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.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

**1.2 Going Concern**

These accounts have been prepared on the basis that the charity is a going concern.

**2 Accounting Policies**

**2.1 Income**

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

-Incoming resources from trading activity is accounted for when earned

-Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**2.2 Expenditure and liabilities**

Expenditure is included in the accounts on an accruals basis. Expenditure includes any VAT, which cannot be fully recovered.

**Governance and support costs**

- Costs of generating funds comprise costs with running the bar and social club at the workmen's hall.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**CYMMER WORKMEN'S HALL AND INSTITUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Deferred income**

No material item of deferred income has been included in the accounts.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

**2.3 Assets**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and equipment	20% of cost per annum
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**Stock and work in progress**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

**3 Other Income**

	<b>2023</b>	<b>2022</b>
	£	£
Machine income	167	2,743
Other income	-	768
	-----	-----
	167	3,511
	=====	=====

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**4 Total Resources Expended**

	<b>Cost of Generating Funds</b>	<b>Charitable Activities</b>	<b>Governance</b>	<b>2023 Total</b>	<b>2022 Total</b>
	£	£	£	£	£
Bar Stock	115,079	-	-	115,079	118,750
Staff costs	86,841	-	-	86,841	76,783
Staff pension costs	961	-	-	961	871
Games, entertainment, films	26,418	-	-	26,418	24,355
Rates	1,601	-	-	1,601	1,792
Insurance	4,705	-	-	4,705	3,560
Light and heat	13,363	-	-	13,363	14,231
Cleaning	1,554	-	-	1,554	2,337
Repairs and maintenance	7,013	-	-	7,013	9,924
Printing, postage and stationery	665	-	-	665	194
Telephone	4,626	-	-	4,626	4,502
Travel	100	-	-	100	-
Rental	7,645	-	-	7,645	6,948
Professional fees	2,795	-	-	2,795	6,868
Stocktaking fees	710	-	-	710	630
Accountancy	-	-	1,600	1,600	1,600
Bank charges	934	-	-	934	1,248
Credit card charges	2,198	-	-	2,198	685
Charitable donations	-	50	-	50	-
Deprecation	609	-	-	609	799
	<u>277,817</u>	<u>50</u>	<u>1,600</u>	<u>279,467</u>	<u>276,077</u>

**5 Paid employees**

The total of paid employees for the year is £79,328 (£76,783 in 2022) with additional costs of £961 (£871 in 2022) for staff pensions.

The average number of employees in the year was 13 (15 in 2022)

**CYMMER WORKMEN'S HALL AND INSTITUE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**6 Tangible Fixed Assets**

	<b><u>Freehold</u></b> <b><u>Property</u></b>	<b><u>Fixtures Fittings</u></b> <b><u>and Equipment</u></b>	<b><u>Total</u></b>
		£	£
<b>Cost</b>			
At 1 January 2023	130,499	90,306	220,805
Additions	-	-	-
Disposals	-	-	-
	-----		
At 31 December 2023	130,499	90,306	220,805
	=====		
<b>Accumulated Depreciation</b>			
At 1 January 2023	-	88,846	88,846
Charge for year	-	609	609
Depreciation on disposals	-	-	-
	-----		
At 31 December 2023	-	89,455	89,455
	=====		
<b>Net Book Value</b>			
<b>At 31 December 2023</b>	<b>130,499</b>	<b>851</b>	<b>131,350</b>
	=====		
At 31 December 2022	130,499	1,460	131,959
	=====		

**7 Stock**

Stock relates to bar stock and is measured at the lower of cost or net realisable value.

**8 Debtors**

	<b>2023</b>	<b>2022</b>
	£	£
Prepayments and accrued income	306	506
	-----	-----
	306	506
	=====	=====

**9 Creditors**

**Creditors-due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	5,723	8,553
Accruals	6,240	5,120
Taxation and social security	4,764	5,884
	-----	-----
	16,727	19,557
	=====	=====

**CYMMER WORKMEN'S HALL AND INSTITUTE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**10 Transactions With Trustees and Related Parties**

**Trustees' expenses**

Members of the management committee received honorarium totalling £nil from the charity during the year ended 2023 (2022 – nil). The honorarium is approved by the members of the management's committee.

During the year a trustee, Gary Gooding, paid MCBC brewery £9,746 when there were insufficient funds. The charity is repaying him and the balance at the year end was £3,011. (2022 nil)