

Registered number
02943791

Registered charity
1039413

Daniel Owen Community Association

Report and Unaudited Accounts

31 March 2021

Daniel Owen Community Association
Registered number: 02943791
Directors' Report

The directors present their report and accounts for the year ended 31 March 2021.

Principal activities

The company's principal activity during the year continued to be to maintain and develop the Daniel Owen Centre, for the whole community of Mold and the surrounding area. To foster standards of quality and excellence by mobilising the talents and strengths of the people in a co-operative approach to community provision.

Directors

The following persons served as directors during the year:

Geoff Matthias
Trefor Jones (Treasurer / Association secretary)
George Tattum
Robert Christopher Bithell
Ann Street
Heather Bell (resigned 30 September 2021)
Stephanie Scott
Timothy Maunders (appointed 3 September 2020)
John Scott (appointed 4 September 2020)
Pedr Roberts


Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 3 December 2021 and signed on its behalf.

Stephanie Scott
Chairperson

 3/12/21


Trefor Jones
Treasurer 3/12/21

Independent examiner's report to the trustees of Daniel Owen Community Association ("The Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

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 (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.

Philip Hughes ACA
Clarity Virtual Accounting Ltd
Llangoed, Ruthin Road
Mold
CH7 1QQ

03/12/2021

**Daniel Owen Community Association
Income and Expenditure Account
for the year ended 31 March 2021**

	2021 £	2020 £
Donations and legacies	5,016	5,250
Charitable activities	6,327	25,174
Other trading activities	11,872	61,086
COVID grant income	80,989	-
Investments	-	-
Total	104,204	91,510
Expenditure on:		
Raising funds	-	-
Charitable activities	(49,451)	(75,364)
Other	(33,362)	(48,822)
Total	(82,813)	(124,186)
Net income/(expenditure) before tax	21,391	(32,676)
Tax payable	-	-
Extraordinary item	-	-
Net movement in funds	21,391	(32,676)
Reconciliation of funds:		
Total funds brought forward	42,410	75,087
Total funds carried forward	63,801	42,411

All funds are unrestricted

Daniel Owen Community Association
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Income

Income represents monies received adjusted for debtors, and is comprised of café income, room hire, fundraising and donations / grants.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Stocks

Stocks are measured at the lower of cost and estimated selling price.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Taxation

The Association has been granted charitable status and is treated for corporation tax as being mutually trading. As such it is not liable to UK corporation tax on any trading surplus.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Exceptional items	2021	2020
	£	£
Major improvements	-	18,144
	<hr/>	<hr/>
	-	18,144
3 Employees	2021	2020
	Number	Number
Average number of persons employed by the company	<hr/> 9	<hr/> 9

**Daniel Owen Community Association
Notes to the Accounts
for the year ended 31 March 2021**

4 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 April 2020	69,209
At 31 March 2021	<u>69,209</u>
Depreciation	
At 1 April 2020	62,799
Charge for the year	1,282
At 31 March 2021	<u>64,081</u>
Net book value	
At 31 March 2021	<u>5,128</u>
At 31 March 2020	<u>6,410</u>

5 Debtors

	2021 £	2020 £
Trade debtors	5,182	1,014
Other debtors	590	546
	<u>5,772</u>	<u>1,560</u>

6 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	5,592	7,908
Taxation and social security costs	448	475
Other creditors	137	-
	<u>6,177</u>	<u>8,383</u>

7 Creditors: amounts falling due after one year

	2021 £	2020 £
Other creditors	<u>2,996</u>	<u>2,996</u>

Other creditors of £2,996 represents Arts Council for Wales Lottery funding for the commissioning of the painting "A Community Coffee Morning" by P.J. Crook. In the event of the disposal of the asset these monies will be repayable along with fifty percent of any appreciation in the asset's value.

8 Other information

Daniel Owen Community Association is a private company limited by guarantee and incorporated in England and Wales. Its registered office is:
Daniel Owen Centre
Earl Road
Mold
Flintshire
CH7 1AP

Daniel Owen Community Association
Detailed income and expenditure account
for the year ended 31 March 2021
This schedule does not form part of the statutory accounts

	2021 £	2020 £
Income		
Donations and legacies	5,016	5,250
Charitable activities	6,327	25,174
Other trading activities	11,872	61,086
COVID grant income	80,989	-
	<u>104,204</u>	<u>91,510</u>
Charitable activities		
Rates	-	1,290
Insurance	743	741
Light, heat & water	4,000	9,588
Wages and salaries	33,908	32,666
Pensions	489	652
Staff training and welfare	24	-
Telephone and fax	701	599
Stationery and printing	432	235
Bank charges	99	-
Depreciation	1,282	1,602
Major improvements	-	18,144
Sundry expenses	16	268
Accountancy fees	1,200	1,200
Other legal and professional	2,417	2,995
Repairs and maintenance	1,974	2,853
Cleaning	2,166	2,531
	<u>49,451</u>	<u>75,364</u>
Other		
Purchases	3,288	18,223
Direct labour	29,715	28,832
Equipment hire	359	1,767
	<u>33,362</u>	<u>48,822</u>

Daniel Owen Community Association
Registered number: 02943791
Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	4	5,128	6,410
Current assets			
Stocks		120	120
Debtors	5	5,772	1,560
Cash at bank and in hand		61,954	45,700
		<u>67,846</u>	<u>47,380</u>
Creditors: amounts falling due within one year	6	(6,177)	(8,383)
Net current assets		<u>61,669</u>	<u>38,997</u>
Total assets less current liabilities		<u>66,797</u>	<u>45,407</u>
Creditors: amounts falling due after more than one year	7	(2,996)	(2,996)
Net assets		<u>63,801</u>	<u>42,411</u>
Funds of the Charity			
General purpose fund		38,801	17,411
Contingency fund		25,000	25,000
Total funds		<u>63,801</u>	<u>42,411</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.

Stephanie Scott
Chairperson



3/12/21.

Approved by the board on 3 December 2021

Daniel Owen Community Association
Chairperson's Report for the year 2020-2021
Annual General Meeting

It is a pleasure to give the Chairperson's report for the year 2020-2021.

I became Acting Chairperson from the beginning of November and would like to extend thanks to Geoff Mathias for his work and efforts in guiding the Centre prior to this.

As you are aware we have been battling on through the Pandemic and now trying our hardest to restore the activities that the Community need. It has been very challenging financially and we have had to make changes to keep the Centre solvent. Through hard work and determination of the manager and fellow trustees, groups have started to return, gradually, and we are working towards making the Centre a viable charitable enterprise.

A lot has been done to ensure the safety of the customers and users of the Centre and this has been well received. Health & Safety has been paramount throughout the Centre.

Charity Coffee morning previously booked have been honoured. I would like to thank the Charities for hanging fire and supporting us through this. We feel it is prudent to stop the Wednesday and Saturday Coffee morning bookings for next year to help financial recovery, because of the Pandemic closures. This will be reviewed in the future.

Prices for hiring the Centre facilities and Café charges have been reviewed and increased to meet the increasing energy and catering costs.

There is still a small mountain to climb but we are positive that things can only get better in the future.

We received a donation of £5,000 for the toilets from Mold Town Council plus quarterly payments of £300 for storage use.

Communities for work have paid £2,000 for the front office up until March 31st 2021 and will continue next year on a higher rate.

There are a number of things that still need to be upgraded in the Centre, such as the refurbishment of the toilets, door and windows. These will be completed as soon as we have raised enough funding.

The Trustees are keen to fundraise and will welcome ideas and volunteers to support the events.

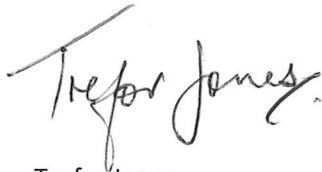
I would like to thank all the Trustees and staff for their hard work over the year, customers, and groups for their continued support of the Centre through some very tough times. It has been a pleasure to serve as Chairman and look forward to the Centre growing each year.

Steph Scott
Chair
Daniel Owen Community Association

Steph Scott 3/12/21.
Trefor Jones 3/12/21
Treasurer

**Daniel Owen Community Association
Annual General Meeting
December 3rd
2021**

The accounts for 2020/21 show a surplus of £21,391 after a difficult year of disrupted trading during the financial year. This outcome has been possible due to the support in the form of COVID grants from the Government and non-payment of rates to FCC which have assisted the DOCA to retain staff on 80% wages whilst on furlough. Companies have helped by allowing a 3-month holiday period for delayed payments which has been appreciated. I thank Philip Hughes and others for their advice and guidance in accessing various grants available to small businesses affected by the lockdown periods during the pandemic. May I present this report for the approval of the Trustees and Directors.



Trefor Jones
Treasurer
Daniel Owen Community Association

31/12/21.