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Registered number  
02943791

Registered charity  
1039413

Daniel Owen Community Association

Report and Unaudited Accounts

31 March 2022

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**Daniel Owen Community Association**  
**Registered number: 02943791**  
**Directors' Report**

The directors present their report and accounts for the year ended 31 March 2022.

**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:

Stephanie Scott  
Geoff Matthias (resigned 3 December 2021)  
Trefor Jones (Treasurer / Association secretary)  
George Tattum (resigned 3 December 2021)  
Robert Christopher Bithell  
Ann Street  
Heather Bell (resigned 30 September 2021)  
Timothy Maunders (resigned 4 May 2022)  
John Scott  
Pedr Roberts  
Greg Pritchard (appointed 28 June 2021)  
Teresa Carberry (appointed 13 January 2022)

**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 21 September 2022 and signed on its behalf.



Stephanie Scott  
Chairperson

## **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 2022.

### **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

**21/09/2022**

**Daniel Owen Community Association  
Income and Expenditure Account  
for the year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations and legacies	8,055	5,016
Charitable activities	22,002	6,327
Other trading activities	67,992	11,872
COVID grant income	11,163	80,989
Investments	100	-
<b>Total</b>	<b>109,312</b>	<b>104,204</b>
<b>Expenditure on:</b>		
Raising funds	-	-
Charitable activities	(66,691)	(49,451)
Other	(50,794)	(33,362)
<b>Total</b>	<b>(117,485)</b>	<b>(82,813)</b>
<b>Net income/(expenditure) before tax</b>	<b>(8,173)</b>	<b>21,391</b>
Tax payable	-	-
Extraordinary item	-	-
<b>Net movement in funds</b>	<b>(8,173)</b>	<b>21,391</b>
<b>Reconciliation of funds:</b>		
Total funds brought forward	63,801	42,410
<b>Total funds carried forward</b>	<b>55,628</b>	<b>63,801</b>

All funds are unrestricted

**Daniel Owen Community Association**  
**Registered number:** 02943791  
**Balance Sheet**  
**as at 31 March 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	4	4,104	5,128
<b>Current assets</b>			
Stocks		120	120
Debtors	5	7,366	5,772
Cash at bank and in hand		56,019	61,954
		<u>63,505</u>	<u>67,846</u>
<b>Creditors: amounts falling due within one year</b>	6	(8,985)	(6,177)
<b>Net current assets</b>		<u>54,520</u>	<u>61,669</u>
<b>Total assets less current liabilities</b>		<u>58,624</u>	<u>66,797</u>
<b>Creditors: amounts falling due after more than one year</b>	7	(2,996)	(2,996)
<b>Net assets</b>		<u>55,628</u>	<u>63,801</u>
<b>Funds of the Charity</b>			
General purpose fund		30,628	38,801
Contingency fund		25,000	25,000
<b>Total funds</b>		<u>55,628</u>	<u>63,801</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

Approved by the board on 21 September 2022

**Daniel Owen Community Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**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.

<b>2 Exceptional items</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Major improvements	3,318	-
	<hr/>	<hr/>
	3,318	-
<b>3 Employees</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
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 2022**

**4 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 April 2021	69,209
At 31 March 2022	<u>69,209</u>
<b>Depreciation</b>	
At 1 April 2021	64,081
Charge for the year	1,024
At 31 March 2022	<u>65,105</u>
<b>Net book value</b>	
At 31 March 2022	<u>4,104</u>
At 31 March 2021	<u>5,128</u>

<b>5 Debtors</b>	<b>2022 £</b>	<b>2021 £</b>
Trade debtors	6,579	5,182
Other debtors	787	590
	<u>7,366</u>	<u>5,772</u>

<b>6 Creditors: amounts falling due within one year</b>	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	8,787	5,592
Taxation and social security costs	48	448
Other creditors	150	137
	<u>8,985</u>	<u>6,177</u>

<b>7 Creditors: amounts falling due after one year</b>	<b>2022 £</b>	<b>2021 £</b>
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 2022**

*This schedule does not form part of the statutory accounts*

	2022 £	2021 £
<b>Income</b>		
Donations and legacies	8,055	5,016
Charitable activities	22,002	6,327
Other trading activities	67,992	11,872
COVID grant income	11,163	80,989
Investments	100	-
	<u>109,312</u>	<u>104,204</u>
<b>Charitable activities</b>		
Rent	1	-
Insurance	1,070	743
Light, heat & water	11,357	4,000
Wages and salaries	39,672	33,908
Pensions	704	489
Staff training and welfare	12	24
Telephone and fax	533	701
Stationery and printing	313	432
Bank charges	373	99
Depreciation	1,024	1,282
Major improvements	3,318	-
Sundry expenses	408	16
Accountancy fees	1,200	1,200
Other legal and professional	3,130	2,417
Repairs and maintenance	1,793	1,974
Cleaning	1,783	2,166
	<u>66,691</u>	<u>49,451</u>
<b>Other</b>		
Purchases	17,256	3,288
Direct labour	33,538	29,715
Equipment hire	-	359
	<u>50,794</u>	<u>33,362</u>



As new Chairperson for this year, I have felt privileged to be able to support the Daniel Owen Centre.

2021/2022 has been a troubling year for the Centre in a number of ways. Having come through the pandemic we are faced with some financial difficulty. The manager, Karen, finance committee, with help from board members, have worked hard to put plans in place to move towards improving the situation. Staffing was looked at and changes made to save money. We have had to increase prices in the Café and room hire charges. In light of soaring energy costs- we may need to make further increases. We have a large outstanding utilities bill from last year which we are gradually paying off.

There have been changes in Board members; we have lost some and, fortunately, I can welcome new members officially this evening.

Fundraising is essential to support the running costs of the Centre and a Fundraising committee was established. This committee raised funds throughout the year with many and varied activities. The big problem we had though, was lack of volunteers to support the manager and fundraising chairperson. The fundraising committee is to play a large part in the DOCA going forward.

The Centre was used a vaccination centre and this brought in some well needed revenue.

What we need now is a way of encouraging people to support the Centre by volunteering and/or becoming members. We are raising the membership fee slightly and are looking to make the Centre more appealing to a wider audience. For this we need more ideas and help.

The Building's committee are looking to improve the look of the building and the Café area. It is under constant discussion and looking for help from the community to help in this.

The biggest assets of the Centre are its staff. They work hard and make the customers feel welcome. Thank-you.

Members of the Board help and support where they can, but there are times when the staff are extremely busy. This, in itself, is a good thing, but to expand and increase profits a greater investment is needed from people and money.

The DOCA thank you for supporting your local Community Centre and will appreciate any help/ideas you can give in the future.

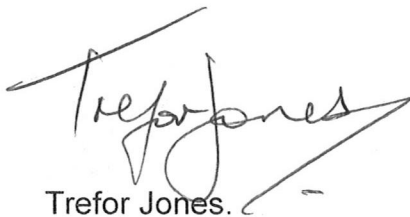
Stephanie Scott

 21/9/22

**Treasurers Report**

**Annual General Meeting**  
**September 21<sup>st</sup> 2022**

2021/22 has been a challenging year. Difficult decisions have been made to ensure the financial viability and sustainability of this Community Centre. Those actions have lead to increased income during the last quarter of the financial year with further improvements expected. Thanks are due to the Manager and staff as well as the Trustees in maintaining this Centre as a hub of activity in our community. This is much appreciated and may it continue during 2022/23.



Trefor Jones.

Trustee, Treasurer.