

Registered number  
02943791

Registered charity  
1039413

Daniel Owen Community Association

Report and Unaudited Accounts

31 March 2025

# **Chairperson's Report**

## **Daniel Owen Community Association**

### **Charity number 1039413**

#### **2024-25**

It is pleasing to report that the Charity Commission reports are up to date.

The Association continues with 7 Trustees and 7 volunteers throughout the year. The generous offer of time and skills by all, is valued and gratefully received. The combined efforts allow the Association to support the community, particularly the elderly, and serves as a hub central to the town, for many events, as well as providing toilets for use by the public.

The café is continuing to increase turnover and good use is made of grants, to support the day to day running of the centre and help improve the fabric of the building.

The Friday Lunch Club remains well attended, with a two-course meal and a drink, costing £6.50. The Warm Hub took place every Friday during the winter, and was extended from March to June, due to additional funding.

The new room booking system and website have both proven to be an asset – meaning a greater income and strengthening of the Association's financial position.

We are now VAT registered, Increased turnover is needed to match the increase in the wage bill, utilities and consumables etc.

The changes implemented to the Coffee mornings have continued, using the Saturday mornings to serve the full menu, very much to the delight of our regulars.

As expected there have been ongoing maintenance repairs and discussions regarding improving the presentation on the Centre and identifying appropriate funding.

Fundraising is an important part of the work done by the Manager and the Bingo has continued to be much loved and a great success. The 100 club remains in place and provides a source of income. It is her hard work and efforts that have maintained the Café's hygiene rating of 5 – something to be very proud of.

The Christmas lunch in December was once again full of fun and frolics and the customers were full of praise for the staff's efforts, which it must be said were exceptional. The thought, attention to detail and décor of the room was par excellence!

The Board helped subsidise the Staff Christmas meal, to show appreciation of their hard work and commitment to the Centre.

The Centre continues to support local Government placements within the Café, which delivers Hospitality Training to people not in Education, work or just need extra experience to gain employment.

We sincerely thank all the customers who visit and use the Centre.

Gavriel Taylor  
12/11/2025.

## **Treasurers Report**

### **AGM**

**November 12<sup>th</sup> 2025**

The accounts ending 31st March 2025 showed in comparison with 2024 an increase in income of £29,290 and also an increase in charitable activities of £11,727.

The Barclays Bank accounts, namely current and savers, together held £53, 591.

This positive situation is due to the involvement; efforts and commitments of trustees; staff and volunteers in ensuring the viability and stability of this charity.

Thanks, are also due to Philip Hughes, our accountant , for his advice and guidance throughout the year with his excellent professional services These supporting actions are much appreciated in maintaining the financial position of this charity.

I present this report for approval at the AGM.

  
Trefor Jones.

Treasurer

Daniel Owen Community Association

12/11/25

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

The directors present their report and accounts for the year ended 31 March 2025.

**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  
Trefor Jones  
Ann Street  
John Scott  
Pedr Roberts (resigned 11 December 2024)  
Teresa Carberry  
Sarah Taylor  
Joanne Edwards  
Alan Phillipson (appointed 11 April 2024)  
Pete Dando (appointed 12 June 2024, resigned 12 March 2025)

**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 12 November 2025 and signed on its behalf.

Sarah Taylor  
Chairperson

**Daniel Owen Community Association  
Income and Expenditure Account  
for the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations and legacies	15,364	9,867
Charitable activities	71,972	56,597
Other trading activities	95,263	87,361
Investments	653	137
<b>Total</b>	<b>183,252</b>	<b>153,962</b>
<b>Expenditure on:</b>		
Raising funds	-	-
Charitable activities	(87,525)	(82,145)
Other	(100,008)	(88,281)
<b>Total</b>	<b>(187,533)</b>	<b>(170,426)</b>
<b>Net income/(expenditure) before tax</b>	<b>(4,281)</b>	<b>(16,464)</b>
Tax payable	-	-
<b>Net movement in funds</b>	<b>(4,281)</b>	<b>(16,464)</b>
<b>Reconciliation of funds:</b>		
Total funds brought forward	54,691	71,155
<b>Total funds carried forward</b>	<b>50,410</b>	<b>54,691</b>

All funds are unrestricted

**Daniel Owen Community Association**  
**Registered number:** 02943791  
**Balance Sheet**  
**as at 31 March 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	4	7,140	5,101
<b>Current assets</b>			
Stocks		500	500
Debtors	5	2,945	2,309
Cash at bank and in hand		53,591	54,506
		<u>57,036</u>	<u>57,315</u>
<b>Creditors: amounts falling due within one year</b>	6	(10,770)	(4,729)
<b>Net current assets</b>		<u>46,266</u>	<u>52,586</u>
<b>Total assets less current liabilities</b>		<u>53,406</u>	<u>57,687</u>
<b>Creditors: amounts falling due after more than one year</b>	7	(2,996)	(2,996)
<b>Net assets</b>		<u>50,410</u>	<u>54,691</u>
<b>Funds of the Charity</b>			
General purpose fund		25,410	29,691
Contingency fund		25,000	25,000
<b>Total funds</b>		<u>50,410</u>	<u>54,691</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.

Sarah Taylor  
Chairperson  
Approved by the board on 12 November 2025



**Daniel Owen Community Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**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>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Major improvements	6,824	8,940
	<hr/>	<hr/>
	6,824	8,940
 <b>3 Employees</b>	 <b>2025</b>	 <b>2024</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<hr/> 8	<hr/> 8



**Daniel Owen Community Association  
Notes to the Accounts  
for the year ended 31 March 2025**

**4 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 April 2024	71,682
Additions	3,825
At 31 March 2025	<u>75,507</u>
<b>Depreciation</b>	
At 1 April 2024	66,581
Charge for the year	1,786
At 31 March 2025	<u>68,367</u>
<b>Net book value</b>	
At 31 March 2025	<u>7,140</u>
At 31 March 2024	<u>5,101</u>

<b>5 Debtors</b>	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	1,399	1,259
Other debtors	1,546	1,050
	<u>2,945</u>	<u>2,309</u>

<b>6 Creditors: amounts falling due within one year</b>	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	8,587	4,472
Taxation and social security costs	1,891	-
Other creditors	292	257
	<u>10,770</u>	<u>4,729</u>

<b>7 Creditors: amounts falling due after one year</b>	<b>2025 £</b>	<b>2024 £</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 2025**

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Donations and legacies	15,364	9,867
Charitable activities	71,972	56,597
Other trading activities	95,263	87,361
Investments	653	137
	<u>183,252</u>	<u>153,962</u>
<b>Charitable activities</b>		
Rent	1	1
Rates	742	294
Insurance	1,340	1,340
Light, heat & water	13,808	14,176
Wages and salaries	47,913	39,819
Pensions	1,669	1,240
Temporary staff and recruitment	89	-
Telephone and fax	823	801
Stationery and printing	1,029	367
Bank charges	822	519
Depreciation	1,786	656
Major improvements	6,824	8,940
Sundry expenses	346	1,342
Accountancy fees	1,200	1,200
Other legal and professional	748	-
Repairs and maintenance	4,970	7,896
Cleaning	3,415	3,554
	<u>87,525</u>	<u>82,145</u>
<b>Other</b>		
Purchases	41,665	39,800
Direct labour	58,343	48,481
	<u>100,008</u>	<u>88,281</u>