

**REGISTERED CHARITY NUMBER: 1061602**

Trustees' Report and  
Unaudited Financial Statements for the Year Ended 31 January 2024  
for  
Prestatyn & Meliden Community Action Group

Prestatyn & Meliden Community Action Group

Contents of the Financial Statements  
for the Year Ended 31 January 2024

	Page
Trustees' Report	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 10
Detailed Statement of Financial Activities	11

## Prestatyn & Meliden Community Action Group

### Trustees' Report for the Year Ended 31 January 2024

The trustees present their report with the financial statements of the charity for the year ended 31 January 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1061602

##### **Principal address**

The Pop In Centre  
28-30 Meliden Road  
Prestatyn  
LL19 9RT

##### **Trustees**

Mrs V Wells, Chair  
Miss J Pickman  
Mrs A Waller

##### **Independent examiner**

Meacher-Jones  
6 St John's Court  
Vicars Lane  
Chester  
Cheshire  
CH1 1QE

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Since the departure of the Charity's Manager in January 2022 and the decision to merge the two charities P&MCAG and WRYPP in December 2022 the Charity has been focused on setting up a new CIO to help secure future youth provision in Prestatyn. The trustees have continued to seek legal guidance a local firm of solicitors (Swayne Johnson) to guide them through this process.

The charity is non-affiliated to any umbrella body and works independently to its own constitution, policies and procedures. Following the decision to merge to a new CIO all policies and procedures are currently being reviewed. The Trustees have been collectively responsible for the day-to-day decision-making with support of interim management team. The Charity no longer employs staff directly however the Chair of Trustees has continued to undertake voluntary work serving the local community.

The ongoing financial transactions are carried out via an online banking facility which can be accessed by the both the Treasurer and WRYPP manager who have the authority to undertake financial transactions up to a limit of £2000 before consulting designated trustees. This makes the day-to-day running of the Charity more efficient and accessible.

## **FINANCIAL REVIEW**

### **RESERVES POLICY**

It is our policy to try and maintain a balance of unrestricted funds of £30,000 (which should provide up to 6 months basic running costs) It is held to smooth out cash flow, meet emergencies and provide a buffer fund whilst grant applications are agreed and processed.

## Prestatyn & Meliden Community Action Group

### Trustees' Report for the Year Ended 31 January 2024

Following the (previously reported) trustees' meeting on 6th December 2022, where it was resolved to merge Prestatyn & Meliden Community Action Group with West Rhyl Young People's Project, the primary focus of the past twelve months has been on winding down the charity's existing activities. This has involved fulfilling commitments to funders and preparing for both the dissolution of the charity and the merger process.

To facilitate this, the interim management team worked on developing the new Charitable Incorporated Organisation (CIO), drafting policies and governance structures, and collaborating with the charity's solicitors to submit an application to the Charity Commission for the registration of the new CIO, named the Youth Engagement and Wellbeing Collective (YEW Collective). This submission was completed on 30th November 2023, and at the year-end, the trustees were still awaiting a response from the Charity Commission regarding the status of the registration.

A key step in completing the merger was the trustees' decision to sell the charity's building and transfer its assets to the new CIO. As of the year-end, the property was still being marketed for sale, with the transaction completing on 19th July 2024.

Despite these changes, Prestatyn & Meliden Community Action Group continued to support the local community throughout the reporting period. The main activities included the ongoing delivery of the successful Wicked Wales programmes and festivals, as well as weekly Saturday food share and school uniform redistribution sessions, which were staffed on a voluntary basis by the Chair of Trustees.

During this period, the charity's primary income was generated through grants awarded for the continued delivery of the Wicked Wales programmes. These were smaller grants from a variety of funders.

In May 2023, the staff and volunteers of Wicked Wales, a semi-autonomous project within the charity, decided that they would be better positioned to achieve their goals by formally separating from Prestatyn & Meliden Community Action Group. They established Wicked Wales Film C.I.C., which was incorporated on 24th July 2023.

With the amicable departure of the Wicked Wales team, the charity's public-facing work came to an end, with the exception of the ongoing school uniform and food share activities, which continued beyond the year-end. From this point onward, the trustees and interim management team focused on winding down the charity and completing the sale of the property and finalising the development of the new CIO.

### INCOME

	RENT	CAFÉ	POOL	GRANT	LOTTERY	MISC	INTEREST	TOTAL
2022/23	0	3,303	0	162,305	0	1,620	43,	167,271
2023/24	0	4,285	0	23,543	0	989	441	29,258

### OUTGOINGS

	TRAVEL	UTILITIES	REPAIRS	SALARIES	FEES	EQUIP	STATNY	STOCK	FESTIVAL ETC.,	MISC & INS
2022/23	16,806	7,024	0,	7,910	1,700	1,297	8,146	1,251	94,522	1,623
2023/24	7,013	4,124	0	0	1,700	1,530	4,282	3,893	67,892	1,734

Prestatyn & Meliden Community Action Group

Trustees' Report  
for the Year Ended 31 January 2024

**Looking Forward**

The merger into the new CIO is progressing well, although the slow pace of the property sale has delayed its completion. Nevertheless, the trustees remain confident that the merger will strengthen the charity's capacity (in its new form) and enhance its ability to support its community effectively.

.....  
Miss J Pickman, Treasurer, Trustee

Independent Examiner's Report to the Trustees of  
Prestatyn & Meliden Community Action Group

I report on the accounts for the year ended 31 January 2024 set out on pages six to ten.

**Respective responsibilities of trustees 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 this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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 the 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 would 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 statements 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 to 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.

Meacher-Jones  
6 St John's Court  
Vicars Lane  
Chester  
Cheshire  
CH1 1QE

Date: .....

Prestatyn & Meliden Community Action Group

Statement of Financial Activities  
for the Year Ended 31 January 2024

		Unrestricted fund	Restricted fund	31.1.24 Total funds	31.1.23 Total funds
	Notes	£	£	£	£
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	1,737	22,795	24,532	162,305
Activities for generating funds	3	-	-	-	-
Investment income	4	441	-	441	43
<b>Other incoming resources</b>		<u>4,285</u>	<u>-</u>	<u>4,285</u>	<u>4,923</u>
<b>Total incoming resources</b>		6,463	22,795	29,258	167,271
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Youth Internet Cafe		20,885	72,028	92,913	138,079
<b>Governance costs</b>		<u>561</u>	<u>-</u>	<u>561</u>	<u>534</u>
<b>Total resources expended</b>		<u>21,446</u>	<u>72,028</u>	<u>93,474</u>	<u>138,613</u>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>					
		(14,983)	(49,233)	(64,216)	28,658
<b>Gross transfers between funds</b>	11	<u>(49,233)</u>	<u>49,233</u>	<u>-</u>	<u>-</u>
<b>Net incoming/(outgoing) resources</b>		(64,216)	0	(64,216)	28,658
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>134,575</u>	<u>55,440</u>	<u>190,015</u>	<u>161,357</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>70,359</u></u>	<u><u>55,440</u></u>	<u><u>125,799</u></u>	<u><u>190,015</u></u>



Prestatyn & Meliden Community Action Group

Balance Sheet  
At 31 January 2024

	Notes	31.1.24 £	31.1.23 £
<b>FIXED ASSETS</b>			
Tangible assets	7	86,008	81,996
<b>CURRENT ASSETS</b>			
Debtors	8	0	2,956
Cash at bank and in hand		<u>40,301</u>	<u>105,573</u>
		40,301	108,529
<b>CREDITORS</b>			
Amounts falling due within one year	9	(510)	(510)
<b>NET CURRENT ASSETS</b>		<u>39,791</u>	<u>108,018</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>125,799</u>	<u>190,015</u>
<b>NET ASSETS</b>		<u><u>125,799</u></u>	<u><u>190,015</u></u>
<b>FUNDS</b>	11		
Unrestricted funds:			
Unrestricted income funds		70,359	134,575
Restricted funds:			
Restricted income funds		<u>55,440</u>	<u>55,440</u>
<b>TOTAL FUNDS</b>		<u><u>125,799</u></u>	<u><u>190,015</u></u>

The financial statements were approved by the Board of Trustees on ..... and were signed  
on its behalf by:

.....  
Mrs V Wells, Chair -Trustee

Notes to the Financial Statements  
for the Year Ended 31 January 2024

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. VOLUNTARY INCOME**

	31.1.24	31.1.23
	£	£
Gifts	-	-
Appeals and donations	4,285	4,923
Grants - other agencies	<u>24,532</u>	<u>162,305</u>
	<u>28,817</u>	<u>167,228</u>

**3. ACTIVITIES FOR GENERATING FUNDS**

	31.1.24	31.1.23
	£	£
Rental income	<u>-</u>	<u>-</u>

**4. INVESTMENT INCOME**

	31.1.24	31.1.23
	£	£
Interest on cash deposits	<u>441</u>	<u>43</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2024

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2024 nor for the year ended 31 January 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2024 nor for the year ended 31 January 2023

**6. STAFF COSTS**

	31.1.24	31.1.23
	£	£
Wages and salaries	<u>0</u>	<u>7,910</u>

The average monthly number of employees during the year was as follows:

	31.1.24	31.1.23
Management	0	1
General staff	<u>0</u>	<u>1</u>
	<u>0</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**7. TANGIBLE FIXED ASSETS**

	Freehold property	Plant and machinery	Computer equipment	Total
	£	£		£
<b>COST</b>				
At 1 February 2023	75,000	14,931	9,286	99,217
Additions	-	5,954	-	5,954
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 January 2024	<u>75,000</u>	<u>20,885</u>	<u>9,286</u>	<u>105,171</u>
<b>DEPRECIATION</b>				
At 1 February 2023	-	7,935	9,286	17,221
Charge for year	-	1,943	-	1,943
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 January 2024	<u>-</u>	<u>9,878</u>	<u>9,286</u>	<u>19,164</u>
<b>NET BOOK VALUE</b>				
At 31 January 2024	<u>75,000</u>	<u>11,005</u>	<u>0</u>	<u>86,007</u>
At 31 January 2023	<u>75,000</u>	<u>6,996</u>	<u>0</u>	<u>81,996</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.24	31.1.23
	£	£
Other debtors	<u>-</u>	<u>2,956</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2024

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.24 £	31.1.23 £
Other creditors	<u>510</u>	<u>510</u>
	<u>510</u>	<u>510</u>

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted fund £	31.1.24 Total funds £	31.1.23 Total funds £
Fixed assets	81,996	-	81,996	81,996
Current assets	54,089	54,440	108,529	108,529
Current liabilities	<u>(510)</u>	<u>-</u>	<u>(510)</u>	<u>(510)</u>
	<u>135,575</u>	<u>54,440</u>	<u>190,015</u>	<u>190,015</u>

**11. MOVEMENT IN FUNDS**

	At 1.2.23 £	Net movement in funds £	Transfers between funds £	At 31.1.24 £
<b>Unrestricted funds</b>				
Unrestricted income funds	134,575			134,575
<b>Restricted funds</b>				
Restricted income funds	55,440			55,440
	<u>161,357</u>	<u>          </u>	<u>          </u>	<u>190,015</u>
<b>TOTAL FUNDS</b>	<u>161,357</u>	<u>          </u>	<u>-</u>	<u>190,015</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted income funds	6,463	(21,446)	(14,983)
<b>Restricted funds</b>			
Restricted income funds	22,795	(72,028)	(49,233)
	<u>29,258</u>	<u>(93,474)</u>	<u>64,216</u>
<b>TOTAL FUNDS</b>	<u>29,258</u>	<u>(93,474)</u>	<u>64,216</u>

Prestatyn & Meliden Community Action Group

Detailed Statement of Financial Activities  
for the Year Ended 31 January 2024

	31.1.24 £	31.1.23 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Gifts	-	-
Appeals and donations	989	1,390
Grants - other agencies	<u>23,542</u>	<u>162,305</u>
	24,531	163,695
<b>Activities for generating funds</b>		
Rental income	-	-
<b>Investment income</b>		
Interest on cash deposits	441	43
<b>Other incoming resources</b>		
Covid 19 grant income	-	-
Cafe income	4,285	3,303
Employment allowance	<u>-</u>	<u>230</u>
	<u>4,285</u>	<u>3,533</u>
<b>Total incoming resources</b>	29,257	167,271
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Wages	0	7,910
Rates, water and utilities	4,124	7,024
Insurance	1,734	1,623
Postage and stationery	4,283	8,146
Sundries (including Wicked Wales)	67,894	96,985
Legal fees	500	0
Travel Expenses	7,013	16,806
Repairs and maintenance	1,530	0
Cost of goods sold	3,892	1,251
Depreciation of tangible fixed assets	1,943	1,234
Profit/Loss on disposal of motor vehicle	<u>0</u>	<u>(2,900)</u>
	92,913	138,079
<b>Governance costs</b>		
Accountancy	561	534
Legal and professional costs	<u>-</u>	<u>-</u>
	<u>561</u>	<u>534</u>
<b>Total resources expended</b>	93,474	138,613
<b>Net (expenditure)/income</b>	<u>64,217</u>	<u>28,658</u>