

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2024  
for  
DangerPoint Limited**

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

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**DangerPoint Limited**

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for the year ended 31 March 2024**

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**DangerPoint Limited**

**Report of the Trustees  
for the year ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The notes form part of these financial statements

## **DangerPoint Limited**

### **Report of the Trustees for the year ended 31 March 2024**

#### **OBJECTIVES AND ACTIVITIES**

##### **Vision, Mission & Values**

##### **VISION**

Resilient children, able to thrive.

##### **MISSION**

We provide an inclusive and interactive life skills experience that immerses children and young people in real life situations in a fun and creative way. Providing the opportunity to develop skills that will support them to make positive choices and manage scenarios with confidence in the future.

##### **VALUES**

a) Children - We put children at the heart of everything we do by ensuring that our services and delivery are targeted to the needs and abilities of those we educate.

b) Equality, diversity & inclusivity - We create an atmosphere where everyone feels welcome and included by removing barriers, promoting equal opportunity, challenging discrimination & stereotypes.

c) Learning for life - Together with our partners, we help people learn essential life skills, enabling them to thrive, by researching and applying the best techniques to ensure the experience has a long-term impact.

d) Sustainability - We strive to deliver our services in the most sustainable way possible by making responsible decisions to ensure long term sustainability and encourage others to join us in taking action to help our planet.

##### **HOW WE ARE GOING TO ACHIEVE THIS:**

a) Putting children at the heart of what we do:

- Ensure information is delivered in a fun and targeted way for children and in a format which they find preferable (e.g., a mix of static and interactive displays and bilingual delivery available).
- Assess the short-term and long-term impacts on children's learning experience following a visit to DangerPoint and use the information gathered to monitor and improve how the exhibits are delivered
- Involve children and their teachers in ideas and discussions if and when new displays are being considered.
- Understand the children's views and what's important to them in order to enhance the experience for them.
- Ensuring the wellbeing of children are prioritised at all times

b) Equality, diversity & inclusivity - creating a welcome atmosphere:

- Offering learning opportunities to all within our communities by providing an accessible and inclusive centre
- We would like everyone to feel comfortable being themselves, and to feel safe in speaking out in a culture where we understand and respect each other's differences
- Liaise and co-operate with other relevant bodies and clients to create meaningful and respectful working relationships.
- All employees and volunteers, whether part-time, full-time or temporary, will be treated fairly and with respect.
- DangerPoint places an obligation upon all our Trustees, employees, and volunteers to promote, respect and act in accordance with our full Equality, Diversity & inclusion policy.

c) Learning for Life

- Regularly evaluate feedback and respond/react to relevant ideas for improvement.
- Ensure all new displays, resources and learning materials are in line with the Wellbeing of Future Generations Act's goals.
- Research and apply the best techniques to ensure the DangerPoint experience has a short-term and long-term, impact upon all visitors to the centre.
- Maintain close links with key founding partners, statutory agencies, and other charities to ensure best safety practice remains current and appropriate to the DangerPoint experience.

d) Sustainability

- Secure the long-term sustainability of DangerPoint through a targeted and sustainable funding and operational plan.
- Commitment to reduce our environmental impact and carbon footprint
- Support and engage in opportunities to highlight the importance of Safety Centres and the opportunities / impacts they create including DangerPoint specific achievements.
- Identify, market, and engage in targeted income generation streams
- Creating sustainable partnerships with a variety of organisations that can enhance the DangerPoint Vision, mission & values.

The notes form part of these financial statements



## **DangerPoint Limited**

### **Report of the Trustees for the year ended 31 March 2024**

#### **Team Structure**

Centre Manager: Julie Ann Tyler  
Deputy Manager: Cat Harvey- Aldcroft  
Marketing assistant from May 2023: Donna Williams  
Administration Assistant: Hazel Firth (seconded from NWF&RS)  
12 Sessional workers  
2 Centre assistants  
Visit co-ordinator: Jennifer James

#### **Chairman's Report**

As the Chair of the board Trustees, it is a great pleasure to present the DangerPoint annual report for the year 2023/2024. The charity has continued to keep its momentum developing both the infrastructure of the site and ensuring we remain current for all those that visit the centre.

I would like to start this year's report with thanks to the excellent team who work so hard on a daily basis to make the charity a success. The feedback we have received this year from pupils, teachers and parents have been heartwarming and shows the difference DangerPoint is making. I would also like to thank my fellow trustees who give up their time to support the charity, their support has been invaluable over the last 12 months.

Every year i think the centre cannot get busier, but I am proved wrong, we have seen exceptional visitor numbers, visits, different events and bookings outstripping capacity which is wonderful to see and feel when one is at the centre. We have also seen significant improvements to the centre, some of which are visible and some of which are behind the scenes. In striving for our ambition to be carbon neutral we have updated the heating system which, whilst costly, will make the centre far more comfortable. We also received a grant which has enabled us to fit solar panels to the centre which are already showing real benefits in relation to our energy usage. We will continue to measure our consumption in Scopes 1, 2 and 3 towards our carbon neutral goal over the coming years.

The DangerPoint team have continued to work really hard to identify funding opportunities which in turn allows us to increase our offer, some of the successful applications include the Neumark Foundation, Garfield Western Foundation and Peoples Postcode Lottery.

This year has also seen a number of important visits to the centre including from the High Sheriffs, Children's Commissioner for Wales and from as far away as the Japanese Women's University.

In the next 12 months, we have exciting plans for updating the recycling, farm and bedroom displays and new themed events. As we look forward to next year, it is amazing to see how much has been achieved over the last 12 months and the difference DangerPoint continues to have on so many lives.



Carl Foulkes (Chair of the Board of Trustees)

## **DangerPoint Limited**

### **Report of the Trustees for the year ended 31 March 2024**

#### **OBJECTIVES AND ACTIVITIES**

##### **DANGERPOINT PARTNERS**

DangerPoint also exists through the support of many public agencies, Private Businesses and Grant and Trust bodies that have supported us in many ways and have ensured that DangerPoint meets the policy agenda around safety in Wales.

We therefore acknowledge the support of the following organisations and companies whose financial and in-kind support has allowed us to continue to develop and operate: (Alphabetically)

Arriva Buses Wales	Neumark Foundation
CGI	North and Mid-West Trunk Road Agent
Clogaenog Forest Wind Farm Fund	North Wales Fire and Rescue Service
Co-op Food	North Wales Police
Eni UK Ltd	Parc Adfer
Farrells Group	Peoples Postcode Lottery fund
Flintshire County Council	Police & Crime Commissioner
Garfield Western Foundation	Police & Community Trust
Gwersyllt Community Council	SP Energy Networks
Gwynt Y Mor	Thomas Howell Education Fund
J D & R Ices	Toyota Manufacturing UK
Kingspan	Transport for Wales
Millenium Stadium Trust	VB Fire Safety
Network Rail	Wales and West Utilities

The day-to-day operations are delegated to the DangerPoint employees at the centre and more strategic decisions are discussed at the full board meetings or subgroups of the Trustees. The agenda at quarterly meetings contains the risk register, funding and operational plans, policies and procedures, health and safety, and the charity's financial situation as well as any other news or events.

#### **WHAT WILL YOU FIND AT DANGERPOINT?**

DangerPoint contains life-like scenarios such as a street scene, road crossing, car, water scene, railway, house, shop and much more. These scenarios enable us to deliver practical, interactive, scenario-based education to children and adults in safety, citizenship, and life skills. Our scenarios allow visitors to consider risky situations and learn how to deal with them in a controlled and supervised environment, impossible to replicate in a classroom environment. A layered approach to learning is employed where trained 'Danger Ranger' guides tour small groups of children and support their interpretation of the centre through a three-and-a-half-hour visit.

DangerPoint has several different programmes developed for different ages and abilities:

- DangerPoint Core programme -Key stages 1 & 2
- The Point -Key Stages 3 & 4
- DangerPoint Extra - Additional Learning Needs Programme
- Danger Detective Quest - Open to the public
- ActionPo!nt - Tour adapted specifically for climate change

The notes form part of these financial statements

**DangerPoint Limited**  
**Report of the Trustees**  
**for the year ended 31 March 2024**

**ACHIEVEMENT AND PERFORMANCE**  
**Charitable activities**  
**STATISTICS**

Between April 2023 and March 2024, 8860 visitors were educated at the centre which gives a total of 118,285 visitors attending the Centre since opening in October 2005.

Schools have continued to book visits a couple of months in advance. The schools' feedback has been excellent again with many extremely impressed with the delivery from the Rangers. We recommend watching the Pupil and Teacher feedback videos, the links are available in the student placement section.

**FUNDING**

The total income for the year was 12% higher than the previous financial year. DangerPoint is largely dependent on grants and trusts that provide contributions towards entry costs and transport for the schools and groups. The total amount required is split between numerous providers so the risk of losing all grant income at once is minimised. DangerPoint makes a conscious decision to have multiple income streams to reduce the reliance on just one fund. Income generation increased from 16% of total income for the year before to 19% and was the highest amount generated in any one year since opening.

The total outgoing expenditure increased by 13%, mainly due to expected higher utility charges and planned maintenance works which includes two new liquid petroleum gas (LPG) boilers. LPG costs are predicted to decrease significantly next year as the new system is more energy efficient. Electricity costs will also reduce next year once the planned Solar installation is completed. Funding for the solar installation has been approved from the UK Shared Prosperity fund and will reduce the energy consumption, utility costs and carbon footprint of the charity for many years to come. DangerPoint is also benefiting from the 50% reduction in business rates relief available from Flintshire County Council.

**DEVELOPMENTS/EVENTS 2023-24**

**MARKETING AND MEDIA:**

DangerPoint continues to update its website and social media channels daily and regularly takes part in online campaigns including Drowning Prevention Week, Be Mighty, Recycle and most recently a 'Digital Spotlight' campaign in conjunction with our internet safety sponsors, CGI. We regularly leaflet drop at local holiday parks and businesses and offer discount codes for public openings to Darwin Escapes, Lyons, ENI, Blue Lights Card holders and Farrell's Group, our new road safety scenario sponsors.

Last year, we re-joined the Flintshire Tourism Association (FTA), and were picked as one of the handful of members who benefited from funding that they received to have a Matterport scan of the centre completed; a virtual walkthrough giving a real-life visualisation of our scenarios. As members of the FTA, we also had the opportunity to film an advert at Picturehouse Studios and we received a package of high-quality photographs of the centre which we have since utilised on our website and social media channels.

As well as this, DangerPoint featured in a promotional film for Gwynt y Mor (GYM) as part of a project focused on funding recipients and footage was featured during GYM's activities on Global Wind Day in June 2023.

In October, we were fortunate enough to be offered an interview with Steve Christy at Sound Radio Wales and at the end of May we will be recording a podcast with the Health and Safety Angels during which we'll be discussing the work we do to educate children and young people about safety and life skills. We also spent time meeting staff, parents, and young people as well as feeder school pupils from year 6 at Prestatyn High and Rhyl High as part of their Clubs Fairs at the beginning of November - organised by Character First.

We have offered a couple of different special events over the last year including 'A Spooky Spellfest' during October half term, 'Christmas at CraftPoint' for two Saturdays in November and December, a Valentine's Day 'Build-a-Bear Bonanza' and 'Wonka's Imagination Station' at Easter which sold out and during which we had our busiest day since opening in 2005.

Throughout this year we have attended various events including the Denbighshire Tourism Forum, the Chester Business Show and the North Wales Wellbeing Network 3rd sector Christmas event and Business Breakfasts at Theatr Clwyd and the Your Community, Your Choice awards at Eirias Park where we received a cheque donated by the office of the Police and Crime Commissioner for North Wales and PACT.

The notes form part of these financial statements



## **DangerPoint Limited**

### **Report of the Trustees for the year ended 31 March 2024**

#### **SAFETY CENTRE ALLIANCE:**

DangerPoint has continued its membership and voluntary participation in the Safety Centre Alliance (SCA) this year. During 2023-24 we visited Manchester to see the updates they had undertaken and attended Leicester's meeting virtually.

#### **TRAINING DAYS:**

The centre was hired out by St Johns Ambulance for a scenario training day with their Badgers & Cadets. They set up different first aid situations throughout the various scenarios in the centre which the children and young people then had to assess and provide 'first aid care' in.

#### **FIRESAFE:**

We continued to work in partnership with North Wales Fire & Rescue Service to deliver the FireSafe programme during 2023-2024. During the period up until March 2024, 20 young people were referred for assessment as to their suitability for the FireSafe intervention which were split into the following categories:

Completed - 12  
Non-compliant Parent - 6  
Non-compliant Child - 1  
On course - 1

#### **IMPROVEMENTS 2023-24**

##### **HYBRID CAR SOUND EFFECT:**

Toyota Manufacturing UK provided funding to change the current car sound to a 'hybrid' or electric sounding car. The new sound effect has now been installed under the Toyota car and is triggered when the traffic lights are pressed. The sound effect stimulates a hybrid/electric car and a traditional petrol or diesel vehicle, highlighting the environmental benefit but recognising that there are potential safety concerns for pedestrians. The sound effects have brought the scenario to life and provided visitors with a more realistic audible experience.

##### **HEATING:**

The boiler inherited at the centre was a 100kW LPG boiler installed in 1995 so replacement parts had become obsolete. We looked at other more sustainable methods of heating the building, however none appeared to be powerful enough to heat a 14,000sq ft building adequately. Due to the constant faults and time required each morning to get the heating on, we knew that the heating system wouldn't last much longer and had put aside funds to replace it. Unfortunately, due to the unexpected high increase in the cost of materials, the cost to replace it was higher than what had been put aside. The two new boilers were fitted in the centre by Fletchers Engineering in January 2024. They installed two 70kW boilers to give more overall power when needed, and if one faulted, we would still have one working to provide some heat. The centre is split into 4 heating zones so there is differing amounts of heat required at different points of the day. Initially we had a few issues with the old thermostats, so we then had to install 4 new digital thermostats costing an additional £1,675. These are all working fine now, and our gas consumption has come right down. The new heating system can also be accessed remotely so that if there was heavy snowfall, for example and the team and school couldn't reach the centre, the heating can be switched to frost control preventing unnecessary gas wastage.

Due to high costs of replacing the boilers this year, only necessary or minor centre improvements or scenario updates took place. The new solar installation is due to take place in June 2024, and it is hoped once this is complete we can then concentrate on more centre updates.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The reserves that we have set aside provide financial stability and the means for the development of our educational activities. We intend to maintain our reserves at a level which is at least equivalent to covering unforeseen operational and/or maintenance costs, between 20% and 30% of annual operating expenditure. This will ensure that there is sufficient cash flow for instances when perhaps Grants or Invoices are not received on time or when expected. The amount of Unrestricted funds or reserves held at any one time can be seen on the Budget/cash flow spreadsheet which is shared with Trustees on a monthly basis. The Board regularly reviews the amount of reserves that are required to ensure that they are adequate to fulfil our continuing obligations.

The notes form part of these financial statements

**DangerPoint Limited**

**Report of the Trustees  
for the year ended 31 March 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees continue to assess the major risks to which the company is exposed as part of the strategic plan of the Charity. Risks identified will be regularly reviewed and systems to mitigate such risks will be implemented

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05385184 (England and Wales)

**Registered Charity number**

1110156

**Registered office**

Granaries Business Park  
Station Road  
Talacre  
Flintshire  
CH8 9RL

**Trustees**

Mr C Foulkes (Chairman)  
Mrs C T Percival (Secretary)  
Mr W Harris (Treasurer)  
Mr P A Hinchliffe (Vice Chairman)  
Mr A Gwenter  
Mr L F FitzHugh  
Mrs H R MacArthur  
Mr R Griffith  
Mr J S Thomas  
Mrs A Blakeman

**Company Secretary**

Mrs C T Percival

**Independent Examiner**

Aled Owen Roberts  
Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

Approved by order of the board of trustees on 17<sup>th</sup> September '24 and signed on its behalf by:



Mr C Foulkes - Trustee

The notes form part of these financial statements

**Independent Examiner's Report to the Trustees of  
DangerPoint Limited**

**Independent examiner's report to the trustees of DangerPoint Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**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.

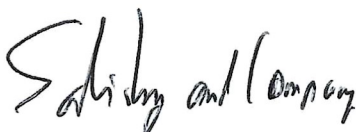
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



Aled Owen Roberts

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

Date: 24-9-24

The notes form part of these financial statements

**DangerPoint Limited**

**Statement of Financial Activities  
for the year ended 31 March 2024**

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	262,209	31,269	294,121	277,629
<b>Charitable activities</b>					
Visits		40,907	2,535	43,442	29,417
Transport		-	-	-	(680)
General		-	-	-	1,267
Firesafe		-	14,200	14,200	4,700
Other trading activities	3	23,730	-	23,730	19,799
Other income		<u>2,790</u>	<u>-</u>	<u>2,790</u>	<u>787</u>
<b>Total</b>		<u>329,636</u>	<u>48,647</u>	<u>378,283</u>	<u>332,919</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Transport		-	36,967	36,967	28,450
General		63,550	7,575	71,125	66,216
SEDA		-	16	16	20
Firesafe		-	10	10	-
Other		<u>278,737</u>	<u>5,437</u>	<u>284,174</u>	<u>243,912</u>
<b>Total</b>		<u>342,287</u>	<u>50,005</u>	<u>392,292</u>	<u>338,598</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	11	(12,651) <u>21,670</u>	(1,358) <u>(21,670)</u>	(14,009) <u>-</u>	(5,679) <u>-</u>
<b>Net movement in funds</b>		9,019	(23,028)	(14,009)	(5,679)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>120,432</u>	<u>131,605</u>	<u>252,037</u>	<u>257,715</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>129,451</u>	<u>108,577</u>	<u>238,028</u>	<u>252,036</u>



**DangerPoint Limited**

**Balance Sheet  
31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	46,556	42,828	89,384	70,862
<b>CURRENT ASSETS</b>					
Debtors	9	9,372	273	9,645	15,458
Cash at bank and in hand		<u>86,649</u>	<u>65,476</u>	<u>152,125</u>	<u>173,689</u>
		96,021	65,749	161,770	189,147
<b>CREDITORS</b>					
Amounts falling due within one year	10	(13,126)	-	(13,126)	(7,973)
<b>NET CURRENT ASSETS</b>		<u>82,895</u>	<u>65,749</u>	<u>148,644</u>	<u>181,174</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>129,451</u>	<u>108,577</u>	<u>238,028</u>	<u>252,036</u>
<b>NET ASSETS</b>		<u>129,451</u>	<u>108,577</u>	<u>238,028</u>	<u>252,036</u>
<b>FUNDS</b>	11				
Unrestricted funds				129,451	120,432
Restricted funds				<u>108,577</u>	<u>131,604</u>
<b>TOTAL FUNDS</b>				<u>238,028</u>	<u>252,036</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17<sup>th</sup> September, 24 and were signed on its behalf by:



Mr C Foulkes - Trustee

**Notes to the Financial Statements  
for the year ended 31 March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

**Charitable activities**

Grant income is recognised in the statement of financial activities in accordance with the terms of the grant. At the end of the financial year any grant underspend is repayable and an accrual for this amount is included in the accounts.

**Tangible fixed assets**

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

Long leasehold	- straight line over the life of the lease
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 15% on reducing balance

**Taxation**

The charity is exempt from corporation 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.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Donated goods**

Goods, facilities and services donated to the charity are recognised in the accounts as income and expenditure. Donated goods, facilities and services are measured at market value.

**DangerPoint Limited**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2024**

**2. DONATIONS AND LEGACIES**

**Donations, Grants and Trusts**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024 Total</u>	<u>2023</u> <u>Total</u>
	£	£	£	£
Abergele Golf Club	0	0	0	2,514
* Arriva North West	3,000	0	3,000	3,000
* CGI	4,000	0	4,000	0
* Clogaenog Wind Farm	7,944	2,665	10,609	23,575
Community Council of Llanasa	0	0	0	100
* Eni UK	24,000	0	24,000	24,000
Entonbrook Ltd	0	0	0	500
* Farrells Group	3,000	0	3,000	0
* Flintshire County Council	9,187	3,936	13,123	13,122
Flintshire Community Chest	0	0	0	1,000
* Garfield Weston Foundation	13,920	6,080	20,000	15,000
* Gwersyllt Community Council	1,854	850	2,704	680
* Gwynt Y Mor	19,340	5,500	24,840	24,840
* J D & R Ices	1,000	0	1,000	1,000
* Kingspan	3,000	0	3,000	3,000
* Millennium Stadium Trust	3,000	900	3,900	0
* Network Rail	4,000	0	4,000	4,000
* Neumark Foundation	15,667	8,000	23,667	3,583
North Wales Fires & Resources Service	330	-2,200	-1,870	0
* North Wales Police	3,472	1,519	4,991	0
* Parc Adfer	9,808	3,678	13,486	0
* Police & Crime Commissioner	3,000	0	3,000	3,000
* Peoples Postcode Community Trust	0	0	0	24,570
Rhyl Fire Brigade	250	0	250	0
* SP Energy Networks	17,000	0	17,000	8,600
Tesco Community Donation	0	0	0	500
* Thomas Howells	0	0	0	10,000
* TMUK	1,016	984	2,000	0
* Transport for Wales	5,000	0	5,000	0
Vintage Tractor Association	250	0	250	0
* Wales & West Utilities	5,000	0	5,000	8,217
Your Community, Your Choice	0	0	0	9,925
Sundry Donations	540	0	540	2,410
Donated Services	103,631	0	103,631	90,494
	262,208	31,912	294,120	277,630

\*DangerPoint partner

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	-	326
Shop income	3,608	2,967
Hire & refreshments	3,728	2,955
Activity Book	16,394	13,551
	<u>23,730</u>	<u>19,799</u>

**DangerPoint Limited**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2024**

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration for non audit work	990	960
Depreciation - owned assets	<u>15,981</u>	<u>12,762</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**6. STAFF COSTS**

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

	2024	2023
Centre staff	5	5
Admin and support	1	1
Sessional workers	<u>6</u>	<u>6</u>
	<u>12</u>	<u>12</u>

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	247,056	30,573	277,629
<b>Charitable activities</b>			
Visits	25,571	3,846	29,417
Transport	-	(680)	(680)
General	1,267	-	1,267
Firesafe	-	4,700	4,700
Other trading activities	19,799	-	19,799
Other income	<u>787</u>	<u>-</u>	<u>787</u>
<b>Total</b>	<u>294,480</u>	<u>38,439</u>	<u>332,919</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Transport	-	28,450	28,450
General	56,658	9,558	66,216
SEDA	-	20	20
Other	<u>236,932</u>	<u>6,980</u>	<u>243,912</u>
<b>Total</b>	<u>293,590</u>	<u>45,008</u>	<u>338,598</u>
<b>NET INCOME/(EXPENDITURE)</b>	890	(6,569)	(5,679)
<b>Transfers between funds</b>	<u>(15,625)</u>	<u>15,625</u>	<u>-</u>
<b>Net movement in funds</b>	(14,735)	9,056	(5,679)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	135,167	122,548	257,715



**DangerPoint Limited**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2024**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>120,432</u>	<u>131,604</u>	<u>252,036</u>

**8. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 April 2023	589,963	84,786	139,477	814,226
Additions	<u>-</u>	<u>-</u>	<u>34,503</u>	<u>34,503</u>
At 31 March 2024	<u>589,963</u>	<u>84,786</u>	<u>173,980</u>	<u>848,729</u>
<b>DEPRECIATION</b>				
At 1 April 2023	589,963	81,280	72,121	743,364
Charge for year	<u>-</u>	<u>701</u>	<u>15,280</u>	<u>15,981</u>
At 31 March 2024	<u>589,963</u>	<u>81,981</u>	<u>87,401</u>	<u>759,345</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>-</u>	<u>2,805</u>	<u>86,579</u>	<u>89,384</u>
At 31 March 2023	<u>-</u>	<u>3,506</u>	<u>67,356</u>	<u>70,862</u>

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

	2024 £	2023 £
Trade debtors	8,494	14,535
Prepayments	<u>1,151</u>	<u>923</u>
	<u>9,645</u>	<u>15,458</u>

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

	2024 £	2023 £
Trade creditors	6,661	2,927
Social security and other taxes	4,124	3,164
Other creditors	302	81
Accrued expenses	<u>2,039</u>	<u>1,801</u>
	<u>13,126</u>	<u>7,973</u>

**DangerPoint Limited**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2024**

**11. MOVEMENT IN FUNDS**

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	118,432	(12,651)	21,670	127,451
FireSafe	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
	120,432	(12,651)	21,670	129,451
<b>Restricted funds</b>				
Transport	19,823	(1,504)	(5,250)	13,069
Miscellaneous restricted fund	42,846	(5,393)	-	37,453
Santander SEDA	80	(16)	-	64
Firesafe	2,200	6,554	(1,420)	7,334
Co-Op	6,656	(999)	-	5,657
Redundancy fund	45,000	-	-	45,000
Maintenance	<u>15,000</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>
	<u>131,605</u>	<u>(1,358)</u>	<u>(21,670)</u>	<u>108,577</u>
<b>TOTAL FUNDS</b>	<u>252,037</u>	<u>(14,009)</u>	<u>-</u>	<u>238,028</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	329,636	(342,287)	(12,651)
<b>Restricted funds</b>			
Transport	35,463	(36,967)	(1,504)
Miscellaneous restricted fund	1,184	(6,577)	(5,393)
Santander SEDA	-	(16)	(16)
Firesafe	12,001	(5,447)	6,554
Co-Op	<u>(1)</u>	<u>(998)</u>	<u>(999)</u>
	<u>48,647</u>	<u>(50,005)</u>	<u>(1,358)</u>
<b>TOTAL FUNDS</b>	<u>378,283</u>	<u>(392,292)</u>	<u>(14,009)</u>

**DangerPoint Limited**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2024**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	133,167	890	(15,625)	118,432
FireSafe	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
	135,167	890	(15,625)	120,432
<b>Restricted funds</b>				
Transport	16,272	3,754	(204)	19,822
Miscellaneous restricted fund	50,720	(6,849)	(1,025)	42,846
Santander SEDA	100	(20)	-	80
Firesafe	2,626	(2,280)	1,854	2,200
Co-Op	7,830	(1,174)	-	6,656
Redundancy fund	45,000	-	-	45,000
Maintenance	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
	<u>122,548</u>	<u>(6,569)</u>	<u>15,625</u>	<u>131,604</u>
<b>TOTAL FUNDS</b>	<u>257,715</u>	<u>(5,679)</u>	<u>-</u>	<u>252,036</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	294,480	(293,590)	890
<b>Restricted funds</b>			
Transport	32,204	(28,450)	3,754
Miscellaneous restricted fund	1,534	(8,383)	(6,849)
Santander SEDA	-	(20)	(20)
Firesafe	4,700	(6,980)	(2,280)
Co-Op	<u>1</u>	<u>(1,175)</u>	<u>(1,174)</u>
	<u>38,439</u>	<u>(45,008)</u>	<u>(6,569)</u>
<b>TOTAL FUNDS</b>	<u>332,919</u>	<u>(338,598)</u>	<u>(5,679)</u>

**Santander SEDA**

This fund existed to support a marketing post and some equipment which is still held by the charity.

**Miscellaneous restricted fund**

This is made up of various restricted funding which is provided to purchase equipment and pay for centre updates and improvements.

**Firesafe**

Firesafe is a fire setting intervention that DangerPoint coordinate on behalf of North Wales Fire and Rescue Service.

**Co-op**

Co-op installed a new shop scenario with operational fixtures and fittings for the use of visitors.

**Redundancy**

Fund is used in the unlikely event that DangerPoint would have to close.



**DangerPoint Limited**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2024**

**12. RELATED PARTY DISCLOSURES**

The Charity receives a number of donations/donations in kind from its stakeholders and other parties, as set out in the Trustees' Annual Report.

The Charity is not required to disclose details of unrestricted donations received from related parties, unless they are considered material nor for routine unremunerated services provided. However, all amounts are disclosed in note 2 to the Accounts.

At 31st March 2024, DangerPoint Trustees had interests with other charitable organisations as follows:

Lloyd Fitzhugh	Police and Community Trust
Paul Hinchliffe	Police and Community Trust
Stephen Thomas	St Kentigern Hospice, Police and Community Trust, Cynnig Glyndwr.

No amounts were paid from DangerPoint to any of the above charitable organisations.

At 31st March 2024, a number of Trustees had roles within the following organisations where there were related transactions, fundraising, income in kind or payments made for services to DangerPoint:

Andrew Gwenter	ENI UK Limited Liverpool Bay
Cerys Percival	ENI UK Limited Liverpool Bay
Helen MacArthur	North Wales Fire and Rescue Service
Amanda Blakeman	North Wales Police

**13. LEGAL STATUS OF THE COMPANY**

The company is limited by guarantee. Each trustee guarantees £1 (one pound).

**14. DONATED GOODS**

The total value of goods, facilities and services donated to the charity in the year was £103,631 (2023: £90,494), split out as follows:

- Eni UK Limited (Rent)	- £66,326
- North Wales Fire & Rescue service- Admin Support (Wages)	- £32,258
- CGI Ltd- (PC & Internet support)	- £780
- Kingspan- (Waste Disposal)	- £1,788
- Neumark Foundation (Oculus VR headset)	- £479
- Flintshire fund (Carbon reduction project)	- £2,000

**DangerPoint Limited**

**Detailed Statement of Financial Activities  
for the year ended 31 March 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations Grants and Trusts	190,490	187,135
Donated services and facilities	<u>103,631</u>	<u>90,494</u>
	294,121	277,629
<b>Other trading activities</b>		
Fundraising events	-	326
Shop income	3,608	2,967
Hire & refreshments	3,728	2,955
Activity Book	<u>16,394</u>	<u>13,551</u>
	23,730	19,799
<b>Charitable activities</b>		
Visits	43,442	30,004
Firesafe	<u>14,200</u>	<u>4,700</u>
	57,642	34,704
<b>Other income</b>		
Bank interest received	2,540	766
Scrap	-	21
Miscellaneous income	<u>250</u>	<u>-</u>
	2,790	787
<b>Total incoming resources</b>	378,283	332,919
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	930	2,301
Insurance	6,122	5,543
Light and heat	9,619	12,009
Telephone	475	359
Post, stationery & adverts	11,001	4,643
Educational activities	2,412	1,464
Repairs and maintenance	13,501	21,372
Bank charges	954	197
Conference and training	3,917	1,032
Coach & school travel	36,967	28,379
Purchases for resale	<u>2,882</u>	<u>1,678</u>
	88,780	78,977
<b>Other</b>		
Wages	196,829	165,779
Social security	8,179	6,946
Pensions	12,390	10,045
Rent	66,326	60,022
Refreshment & catering	<u>450</u>	<u>1,120</u>
	284,174	243,912
<b>Support costs</b>		

**DangerPoint Limited**

**Detailed Statement of Financial Activities  
for the year ended 31 March 2024**

	2024 £	2023 £
<b>Support costs</b>		
<b>Other</b>		
Depreciation of tangible fixed assets	15,980	12,763
<b>Governance costs</b>		
Auditors' remuneration for non audit work	990	960
Independent examination fee	990	960
Professional fees	<u>1,378</u>	<u>1,026</u>
	<u>3,358</u>	<u>2,946</u>
Total resources expended	<u>392,292</u>	<u>338,598</u>
<b>Net expenditure</b>	<u>(14,009)</u>	<u>(5,679)</u>

This page does not form part of the statutory financial statements