

Company number 07147619  
Charity registration number 1147767

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**

**UNAUDITED  
TRUSTEES REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2023**

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
**(A company limited by Guarantee)**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS**

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**YEAR ENDED 31ST MARCH 2023**

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**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
**(A company limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAIL OF THE CHARITABLE COMPANY,  
ITS TRUSTEES AND ADVISERS**

**FOR THE YEAR ENDED 31ST MARCH 2023**

**Company number** 7147619

**Charity Registration No.** 1147767

**Registered Office** Canolfan Ni  
London Road  
Corwen  
Denbighshire  
LL21 0DP

<b>Trustees</b>	Michael McNamara	Chair
	Roger Hayward	Vice Chair
	David Jerman	Secretary
	Julian Sampson	Treasurer
	Helen Counsell	
	Alistair Dodd	
	Peter Edmondson (Resigned 14 November 2022)	
	Sheila Hughes	
	Ruth Lee (Resigned 15 November 2022)	
	John Palmer	
Graham Timms		
Linda Williams		

**Independent Examiners** Salisburys Accountants  
Irish Square  
St Asaph  
Denbighshire  
LL17 0RN

**Bankers** Co-operative Bank Plc  
10 Egerton Street  
Wrexham  
LL21 1LW

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
(A company limited by Guarantee)

**TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023**

The Trustees present their annual report together with the financial statements for the year ended 31 March 2023. The annual report serves the purposes of both a Trustees' report and the directors' report under company law.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**OUR PURPOSES AND ACTIVITIES**

***Purposes of the Charity***

Our focus is on benefiting the communities of South Denbighshire and surrounding areas by the services offered by SDCP, the use of the centre at Canolfan Ni in Corwen and various facilities in Llangollen.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Specifically, our Charity's purposes as reflected in the objects contained in the company's memorandum of association are:

To work towards improving the well being of the communities of South Denbighshire and surrounding areas without distinction of sex, sexual orientation, race or political, religious or other opinions. While doing this we recognise the importance of the Welsh language and culture and the need for this to be encouraged wherever possible. We work with local people, local authorities, voluntary and other organisations in a common effort to improve the general well-being of the community. Our attention is focussed on addressing isolation, poverty, community transport and mental health issues in addition to advancing education and providing social welfare facilities for recreation and leisure time occupation.

***General Review***

The past year has been another interesting one full of new challenges as a result of the need to adapt to a society that is still coming to terms with the post pandemic effect together with the severe consequences of the energy and cost of living price increases. It has meant that the charity has had to be flexible, lateral and forward thinking in how it addresses these identified community needs.

The proof of the effectiveness of our approach is witnessed by the increase in scope and social value of our deliveries. We do not 'rest on our laurels' but consistently look to evaluate the charity's position in the community and the changing requirements.

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
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**TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023 (CONTINUED)**

**ACHIEVEMENTS AND PERFORMANCE**

***General Review (continued)***

One measure that we pay particular attention to is the Social Return On Investment, the second one of which was completed for the period July 2020 to June 2022.

Key findings include

- For every £1 invested, £11.01 of social value was created.
- 53% of clients reported feeling their mental well-being had improved, 52% said they felt less isolated, and 38% felt their physical well-being had improved. In Llangollen the results were slightly higher with 74% saying that they feel less isolated, 68% felt that their mental well-being had improved, and 57% felt their physical well-being had improved.
- 40% of those that had received support from CAD said they felt more confident to manage their own finances in the Llangollen area and 63% said the same in the Edeyrnion area.
- Volunteers felt better as they were supporting their local community which gave a sense of purpose and self-worth.

While achieving the above, the financial year has yet again seen the organisation growing in both size and reputation.

The charity aims and objectives are constant but the manner of achieving these have to adapt to the prevailing circumstances.

***Ensuring our work reflects our aims***

The Board of Directors/Trustees hold quarterly meetings to oversee the work of the charity and to examine whether the objectives are being adhered to. It also reviews any changes in operational detail, financial due diligence, Health and safety and Human Relations practices to ensure continued best practice and compliance with the latest legislation. The charity has a comprehensive set of policies and standards which are reviewed annually.

Monthly monitoring records are kept of the usage and users of the centre and its vehicles. Questionnaires and impact assessments are used to gauge the quality of the services offered and most comments are very favourable. Any adverse comments are taken seriously and addressed.

***Who used and benefitted from our services?***

We offer our services to the communities of the Lower Dee Valley and there are no restrictions as to who can use our service from these areas. We work closely with Citizens Advice Denbighshire and in addition to the provision we offered last year, we are expanding our area of coverage and developing programmes to help with the residual impact of the pandemic.

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
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**TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023 (CONTINUED)**

**ACHIEVEMENTS AND PERFORMANCE**

***General Review (continued)***

***Activities***

Our main activities and projects in the year were:

- Your Place or Ours Edeyrnion Project - funded by the National Lottery
- Your Place or Ours Edeyrnion and Dee Valley - funded by the National Lottery
- Bus Service Support Grant Corwen - funded by Flintshire and Denbighshire County Councils
- Bus Service Support Grant Llangollen - funded by Flintshire and Denbighshire County Councils
- Volunteer Driver Scheme supporting rural communities - funded by Denbighshire County Council
- Working together for the future of Pengwern Community - funded by DCC Housing
- COGOG - A project funded by BCUHB and Denbighshire County Council aimed to reduce food waste and to provide nutritious and economically priced meals for local residents
- ICAN - funded by Betsi Cadwaladr University Health Board

As mentioned earlier, all these projects are kept under constant review by the operations team and quarterly by the board of Trustees and all of them are performing satisfactorily. Details of the above can be obtained by contacting the centre.

In addition to these, the charity continues to offer the services provided in house and a footfall of nearly 3,000 in the year is a sign that this is returning to pre-pandemic levels.

**FINANCIAL REVIEW**

***Results for the year***

While the primary purpose of the Charity is to offer a service to the community as described in the objectives, it can only continue to offer these if it has sufficient funds for its immediate requirements. This requires us to develop detailed structured budgets for the future to ensure the ongoing sustainability of the organisation.

At 31 March 2023 our total reserves amounted to £331,510 (31 March 2022 £248,554). This is a significant increase during the year. Of these funds £110,622 (31 March 2022 £119,402) are Restricted Funds and £137,500 (31 March 2022 £Nil) are designated for future projects and General Unrestricted Funds total £83,388 (31 March 2022 £129,152). We are happy to say that we believe that we currently have adequate reserves to continue to provide our services for the next 2 years. In addition we are in discussion with funders to take on more projects.

***Going concern***

After making appropriate enquiries, the trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

***Reserves policy***

The Board of Directors have examined the charity's requirements for reserves considering the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure.

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
**(A company limited by Guarantee)**

**TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023 (CONTINUED)**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

***Constitution***

The organisation is a Charitable Company limited by guarantee, incorporated on 5 February 2010 and registered as a charity on 20 June 2012. The company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

In the event of the company being wound up members are required to contribute an amount not exceeding £1. Over the year certain amendments were made to the constitution as agreed at the Annual General Meeting held in October 2018.

***Recruitment and appointment of the Board of Directors***

The Directors of the Company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Directors. Under the requirements of the Memorandum and Articles of Association the members of the Board of Directors are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

***Methods of appointment or election of Trustees***

The Chair and Vice-Chair are elected by the Board of Directors and hold office for 12 months.

All directors of the Board give their time voluntarily and receive no benefits from the charity. There were no expenses reclaimed by directors, except as disclosed in note 10 to the accounts.

When a vacancy arises for a replacement or additional trustee, consideration is given to existing users of the centre, people with local knowledge as well as any specific skill set that would be beneficial. Any individual wanting to offer him/herself for election must become, or already be, a member of South Denbighshire Community Partnership and must be nominated by a proposer and a seconder who are also members. Directors may appoint additional directors, but a director so appointed shall hold office only until the next AGM. If not re-appointed at the AGM, the person will vacate office at the conclusion of the meeting.

During the year two Trustees retired, one previously co-opted Trustee was officially appointed at the AGM in October 2022 and a new Trustee was co-opted in February 2023.

***Director Induction and Training***

As most new directors are either users or volunteers of the services offered by SDCP they are already familiar with the practical work of the charity. The Charity will continue, prior to the appointment of a new Director, to examine the strengths and weaknesses of the organisation to ensure that any new appointee will be able to offer the relevant expertise. On appointment they will be issued with an induction pack containing details of the roles and responsibilities of directors, a copy of the charity's memorandum and articles of association, copies of internal monitoring and control documents and full information about the charity's operations.

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
**(A company limited by Guarantee)**

**TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023 (CONTINUED)**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)**

***Organisational structure and decision-making policies***

South Denbighshire Community Partnership has a board of directors of between 6 (the minimum) and 15 (the maximum), which meet quarterly. At Board Meetings reports are submitted by the project leaders in each function in which progress against expectation and any actual or potential issues are highlighted and addressed.

It is the policy of the Board to have the relevant members of staff present whenever matters of a non-sensitive nature are being discussed.

The organisation is periodically reviewed in order to be responsive to changing needs. This has included the setting up of an Executive Committee in April 2022 to assist the chief officer in dealing with any urgent decisions which are subsequently reported to the board.

We are flexible in our recruitment and working practices to accommodate part time working. As an organisation we are fully committed to a fair employment policy which is non-discriminatory and sensitive to well-being and personal development.

***Related party relationships***

The charity works closely with local groups, organisations, and the local authorities to achieve its aims of providing local facilities and services to promote social welfare and community well-being.

***Risk management***

Any risks, to which the charity is exposed, as identified by the directors, are reviewed and systems established to mitigate those risks.

When determining the level of risk that the charity faces the directors consider a number of risk categories, in particular; governance; operational; financial; external; and compliance with law and regulation. The directors accept that there are risks that cannot be avoided if activities are to continue, and they take action to mitigate such risks by, for example, implementing internal financial control systems, ensuring adequate insurance cover is in place, employing professionals to advise on employment law, human resources and health and safety, and ensuring disaster recovery plans are in place.

**PLANS FOR FUTURE PERIODS**

We are in negotiations with a number of funders about new projects and extensions to existing projects. The ending of the COVID pandemic has allowed us to refocus on new areas of need and in particular we are looking to develop additional support for those who are suffering from the cost of living crisis.

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
**(A company limited by Guarantee)**

**TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023 (CONTINUED)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial period. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

Messrs Salisburys Accountants have expressed their willingness to continue as the Company's Independent Examiners and will be proposed for re-election at the AGM.

Approved by order of the members of the board of Trustees on and signed on their behalf by:



**Michael McNamara, Chair**

Date: 14 - 08 - 2023

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
(A company limited by Guarantee)

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**Independent Examiner's Report to the Trustees of South Denbighshire Community Partnership ('the Charitable Company')**

I report to the charity Trustees on my examination of the accounts of the Charitable Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the Trustees of the Charitable Company (and 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 Charitable 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 the Charitable Company's accounts 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 the Charitable Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 Charitable 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.

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.

This report is made solely to the Charitable Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's Trustees as a body, for my work or for this report.

Signed



Date

24.8.2023

A Roberts FCA  
Salisbury Accountants

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
(A company limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

		Unrestricted funds General 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Note					
<b>Income from:</b>						
Donations and legacies	3	5,221	-	489,183	494,404	372,466
Charitable activities	4	37,566	-	-	37,566	25,422
Investments	5	140	-	-	140	29
<b>Total Income</b>		<b>42,927</b>	<b>-</b>	<b>489,183</b>	<b>532,110</b>	<b>397,917</b>
<b>Expenditure on:</b>						
Charitable activities	6	56,638	-	392,516	449,154	379,572
<b>Total Expenditure</b>		<b>56,638</b>	<b>-</b>	<b>392,516</b>	<b>449,154</b>	<b>379,572</b>
<b>Net (Expenditure) / Income</b>		<b>(13,711)</b>	<b>-</b>	<b>96,667</b>	<b>82,956</b>	<b>18,345</b>
Transfers between funds	14	(32,053)	137,500	(105,447)	-	-
<b>Net movement in funds</b>		<b>(45,764)</b>	<b>137,500</b>	<b>(8,780)</b>	<b>82,956</b>	<b>18,345</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		129,152	-	119,402	248,554	230,209
Net movement in funds		(45,764)	137,500	(8,780)	82,956	18,345
<b>Total funds carried forward</b>		<b>83,388</b>	<b>137,500</b>	<b>110,622</b>	<b>331,510</b>	<b>248,554</b>

The notes on pages 11 to 24 form part of these financial statements.

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
(A company limited by Guarantee)

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Note	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	11		92,255		120,136
			<u>92,255</u>		<u>120,136</u>
<b>CURRENT ASSETS</b>					
Debtors	12	75,450		27,854	
Cash at bank and in hand		<u>201,203</u>		<u>108,707</u>	
		276,653		136,561	
Creditors: amounts falling due within one year	13	<u>(37,398)</u>		<u>(8,143)</u>	
<b>NET CURRENT ASSETS</b>			239,255		128,418
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>331,510</u>		<u>248,554</u>
<b>TOTAL NET ASSETS</b>			<u><u>331,510</u></u>		<u><u>248,554</u></u>
<b>CHARITY FUNDS</b>					
Restricted funds	1.11, 14		110,622		119,402
Unrestricted funds	1.11		220,888		129,152
<b>TOTAL CHARITY FUNDS</b>			<u><u>331,510</u></u>		<u><u>248,554</u></u>

The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Michael McNamara, Chair

Date 14 - 08 - 2023

The notes on pages 11 to 24 form part of these financial statements.

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
**(A company limited by Guarantee)**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1 Accounting policies**

**1.1 Basis of accounting**

The financial statements have been prepared in accordance with the 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) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

South Denbighshire Community Partnership meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Income**

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**1.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
**(A company limited by Guarantee)**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1 Accounting policies (continued)**

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- 2.5% straight line
Motor vehicles	- 20% straight line
Fixtures and fittings	- 20% straight line
Computer equipment	- 20%/33% straight line
Building improvements	- 10% straight line

**1.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**1.9 Financial Instruments**

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1 Accounting policies (continued)**

**1.10 Pensions**

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the year.

**1.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Designated funds are those general funds which the Trustees have identified as being set aside to fund specific future projects and costs.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**2 General information**

The Charitable Company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charitable Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charitable Company.

**3 Income from Donations and Legacies**

	<b>Unrestricted Funds 12 months 2023 £</b>	<b>Restricted Funds 12 months 2023 £</b>	<b>Total funds 12 months 2023 £</b>
Donations	4,392	-	4,392
Grants	829	489,183	490,012
	<b>5,221</b>	<b>489,183</b>	<b>494,404</b>
	<b>Unrestricted Funds 13 months 2022 £</b>	<b>Restricted Funds 13 months 2022 £</b>	<b>Total funds 13 months 2022 £</b>
Donations	4,911	14,995	19,906
Grants	3,317	349,243	352,560
	<b>8,228</b>	<b>364,238</b>	<b>372,466</b>

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
**(A company limited by Guarantee)**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**4 Income from charitable activities**

	<b>Unrestricted Funds 12 months 2023 £</b>	<b>Restricted Funds 12 months 2023 £</b>	<b>Total funds 12 months 2023 £</b>
Charitable activities	37,566	-	37,566
	<u>37,566</u>	<u>-</u>	<u>37,566</u>
	<b>Unrestricted Funds 13 months 2022 £</b>	<b>Restricted Funds 13 months 2022 £</b>	<b>Total funds 13 months 2022 £</b>
Charitable activities	25,422	-	25,422
	<u>25,422</u>	<u>-</u>	<u>25,422</u>

**5 Investment Income**

	<b>Unrestricted Funds 12 months 2023 £</b>	<b>Restricted Funds 12 months 2023 £</b>	<b>Total funds 12 months 2023 £</b>
Investment income	140	-	140
	<u>140</u>	<u>-</u>	<u>140</u>
	<b>Unrestricted Funds 13 months 2022 £</b>	<b>Restricted Funds 13 months 2022 £</b>	<b>Total funds 13 months 2022 £</b>
Investment income	29	-	29
	<u>29</u>	<u>-</u>	<u>29</u>

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
(A company limited by Guarantee)

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6 Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted Funds 12 months 2023 £</b>	<b>Restrcted Funds 12 months 2023 £</b>	<b>Total funds 12 months 2023 £</b>
Charitable costs	56,638	392,516	449,154
	<u>56,638</u>	<u>392,516</u>	<u>449,154</u>

	<b>Unrestricted Funds 13 months 2022 £</b>	<b>Restricted Funds 13 months 2022 £</b>	<b>Total funds 13 months 2022 £</b>
Charitable costs	76,118	303,454	379,572
	<u>76,118</u>	<u>303,454</u>	<u>379,572</u>

**Summary by fund type**

	<b>Staff costs 12 months 2023 £</b>	<b>Depreciation 12 months 2023 £</b>	<b>Other costs 12 months 2023 £</b>	<b>Total funds 12 months 2023 £</b>
Direct costs	235,349	36,853	176,952	449,154

	<b>Staff costs 13 months 2022 £</b>	<b>Depreciation 13 months 2022 £</b>	<b>Other costs 13 months 2022 £</b>	<b>Total funds 13 months 2022 £</b>
Direct costs	196,855	35,064	147,653	379,572

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**7 Charitable costs**

	<b>Total</b> <b>12 months</b> <b>2023</b> <b>£</b>	<b>Total</b> <b>13 months</b> <b>2022</b> <b>£</b>
Vehicle costs and travel	17,838	9,827
Car lease payments	8,158	13,297
Energy	8,186	4,096
Water	142	462
Insurance	4,598	2,898
Repairs and cleaning	6,709	6,456
Telephone and internet	1,029	950
Printing, postage and stationery	3,150	1,232
Recruitment costs	2,094	-
Computer and IT costs	10,628	6,870
Legal and professional fees	5,526	3,673
Accountancy	3,404	3,486
Sundry expenses	931	20
Training costs	3,064	1,228
Rent	-	3,798
Consultancy costs	-	125
Activity costs	91,854	61,628
Covid response costs	-	16
Citizens Advice costs	23,502	25,292
Marketing	2,589	-
Bank charges	660	441
Licenses	722	35
Freelance staff wages	-	-
Wages and salaries	201,105	184,142
National insurance	13,197	9,312
Pension costs	3,215	3,401
Furlough adjustment	-	1,823
Depreciation	36,853	35,064
Loss on disposal	-	-
	<b>449,154</b>	<b>379,572</b>

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8 Net Income / (Expenditure) for the year**

This is stated after charging:

	<b>12 months</b>	<b>13 months</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Operating leases - equipment	8,158	13,297
Depreciation	36,853	35,064
Independent Examiner's fees	3,404	3,486
	<u>48,415</u>	<u>51,847</u>

**9 Staff costs**

	<b>12 months</b>	<b>13 months</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	201,105	184,142
Social security costs	13,197	9,312
Other pensions costs	3,215	3,401
Furlough reimbursement	-	1,823
	<u>217,517</u>	<u>198,678</u>

The average number of persons employed by the charitable company during the year was as follows:

<b>2023</b>	<b>2022</b>
<b>No</b>	<b>No</b>
<u>9</u>	<u>10</u>

**10 Trustees' remuneration and expenses**

During the year (2022:13 months), no Trustees received any remuneration or other benefits (2022 - £NIL).

An amount of £1,460 was paid to Nicholas McNamara in the year, the son of Michael McNamara a director of the company. This was for work carried out at Canolfan Ni and the Pengwern Centre and was contracted at market rates.

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**11 Tangible assets**

	Freehold property £	Motor vehicles £	Fixtures & fittings £	Computer equipment £	Building improvements £	Total £
<b>Cost or valuation</b>						
At 1st April 2022	50,000	73,373	46,788	12,538	145,018	327,717
Additions	-	-	5,454	3,518	-	8,972
Disposals	-	-	-	-	-	-
At 31 March 2023	50,000	73,373	52,242	16,056	145,018	336,689
<b>Depreciation</b>						
At 1st April 2022	10,857	24,575	37,957	2,469	131,723	207,581
Charge for the period	1,252	14,676	4,081	3,551	13,293	36,853
Disposals	-	-	-	-	-	-
At 31 March 2023	12,109	39,251	42,038	6,020	145,016	244,434
<b>Net Book Value</b>						
At 31 March 2023	37,891	34,122	10,204	10,036	2	92,255
At 31 March 2022	39,143	48,798	8,831	10,069	13,295	120,136

**12 Debtors**

	2023 £	2022 £
<b>Due within one year</b>		
Trade debtors	60,500	20,927
Other debtors	-	-
Prepayments and accrued income	14,950	6,927
	<u>75,450</u>	<u>27,854</u>

**13 Creditors: amounts falling due within one year**

	2023 £	2022 £
Trade creditors	27,865	2,176
Other taxation and social security	2,877	2,786
Other creditors	46	841
Accruals	6,610	2,340
	<u>37,398</u>	<u>8,143</u>

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14 Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
Designated funds	-	-	-	137,500	137,500
General funds	129,152	42,927	(56,638)	(32,053)	83,388
	<u>129,152</u>	<u>42,927</u>	<u>(56,638)</u>	<u>105,447</u>	<u>220,888</u>
<b>Restricted funds - Revenue</b>					
NLCF Round 1	2,000	-	(2,000)	-	-
NLCF Round 2	12,000	142,731	(130,255)	(19,961)	4,515
NLCF Cost of Living uplift	-	49,000	(6,710)	-	42,290
BSSG Edeyrnion	10,000	45,842	(29,018)	(26,824)	-
BSSG Llangollen	10,000	47,021	(23,422)	(33,599)	-
DCC Volunteer Drivers Scheme	-	13,691	(13,819)	1,728	1,600
COGOG	-	44,397	(30,203)	(14,194)	-
BCUHB ICAN Coordinator	-	33,000	(33,553)	553	-
BCUHB ICAN Activities	-	25,000	(14,129)	(10,000)	871
BCUHB ICAN Extension	2,000	(6,921)	-	4,921	-
BCUHB Covid 19 Transition Fund	-	60,000	(46,339)	(13,661)	-
DCC Pengwern coordinator	-	12,018	(12,620)	602	-
DVSC social isolation	-	2,180	(2,180)	-	-
DCC Household Support Fund	1,118	2,395	(3,513)	-	-
DCC snack packs	-	2,640	(2,584)	(56)	-
DCC Cost of Living support	-	15,000	-	-	15,000
CC Electric Car Club	-	940	-	(940)	-
Energy Local	-	-	(96)	96	-
BCUHB Community Hub	318	-	-	(318)	-
DVSC Winter Pressure	1,744	250	(2,292)	298	-
CFW Wellbeing Wednesday	3,830	-	(2,689)	(1,141)	-
Tesco funding	500	-	(437)	(63)	-
DVSC Youth	1,900	-	(2,153)	253	-
<b>Restricted funds - Capital</b>					
CFAP grant	6,435	-	(13,294)	6,859	-
NLCF Climate Top up fund	5,053	-	(1,931)	-	3,122
Morrisons grant	13,250	-	(4,876)	-	8,374
Community Foundation Wales grt	3,778	-	(1,313)	-	2,465
Minibus	19,833	-	(6,800)	-	13,033
BCUHB ICAN Project Capital	1,626	-	(636)	-	990
DVSC Winter Pressures L&D	9,272	-	(2,656)	-	6,616
Llangollen Rotary	14,745	-	(2,999)	-	11,746
	<u>119,402</u>	<u>489,184</u>	<u>(392,517)</u>	<u>(105,447)</u>	<u>110,622</u>
	<u>248,554</u>	<u>532,111</u>	<u>(449,155)</u>	<u>-</u>	<u>331,510</u>

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14 Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 March 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General funds - all funds	99,797	33,679	(76,118)	71,794	129,152
<b>Restricted funds - Revenue</b>					
NLCF Round 1	7,502	64,245	(57,601)	(12,146)	2,000
NLCF Round 2	20,398	84,097	(94,739)	2,244	12,000
BSSG Edeyrnion	3,000	51,284	(23,153)	(21,131)	10,000
BSSG Llangollen	-	41,497	(7,525)	(23,972)	10,000
BCUHB ICAN project	-	60,466	(34,157)	(24,309)	2,000
DCC Pengwern Coordinator	-	12,018	(10,572)	(1,446)	-
DCC Household Support Fund	-	1,118	-	-	1,118
CC Electric Car Club	- 380	6,034	(13,728)	8,074	-
Energy Local	-	6,851	(10,528)	3,677	-
BCUHB Community Hub	-	318	-	-	318
DVSC Winter Pressures	-	1,900	(156)	-	1,744
CFW Wellbeing Wednesdays	-	5,000	(170)	(1,000)	3,830
Tesco Community Fund	-	500	-	-	500
DVSC Youth Project	-	1,900	-	-	1,900
Comic relief headstart project	2,850	-	(1,541)	(1,309)	-
WCVA Coronavirus resilience fund	5,378	-	(3,903)	(1,475)	-
Covid projects	-	-	(812)	812	-
Corwen Hydro Fuel Poverty	2,000	-	(2,000)	-	-
Moondance project	9,444	-	(9,631)	187	-
<b>Restricted funds - Capital</b>					
CFAP grant	22,143	-	(15,708)	-	6,435
NLCF Climate Top up fund	7,146	-	(2,093)	-	5,053
Morrisons grant	18,532	-	(5,282)	-	13,250
Community Foundation Wales grt	5,199	-	(1,421)	-	3,778
Minibus	27,200	-	(7,367)	-	19,833
BCUHB ICAN Project Capital	-	2,545	(919)	-	1,626
DVSC Winter Pressures L&D	-	9,470	(198)	-	9,272
Llangollen Rotary	-	14,995	(250)	-	14,745
	130,412	364,238	(303,454)	(71,794)	119,402
	230,209	397,917	(379,572)	-	248,554

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14 Statement of funds (continued)**

**Revenue Projects**

**National Lottery Community Fund**

Rural Development Fund – Round 1, Your Place or Ours project to address rural isolation, improve access to services and to address rural poverty.

Rural Development Fund Round 2 enabled the extension of the Round 1 project, Your Place or Ours, covering a wider geographical area and an extension to the Your Place or Ours project.

Rural Futures Fund - SDCP has worked in partnership with Denbighshire County Council to provide a Community Engagement function at the upgraded Pengwern Community Hwb.

**Welsh Government – Bus Services Support Grant (BSSG)**

BSSG Edeyrnion provided funding for the operation of a community transport including salary costs, vehicle maintenance and operating costs across the Edeyrnion area.

BSSG Llangollen funding enabled the expansion of a community transport provision including, salary costs, vehicle maintenance and operating costs. to Llangollen and its environs.

BSSG Volunteer driver scheme provides a dial a ride service, for those with Concessionary bus Passes in Mid Denbighshire with Community Volunteer Drivers using their own vehicles to increase access to services where the Local Authority is unable to operate a viable bus service. Volunteer drivers are reimbursed mileage expenses.

**Betsi Cadwaladr University Health Board (BCUHB)**

BCUHB funded COGOG - a one year pilot project in co-production with Denbighshire County Council, Public Health Wales, Denbighshire Voluntary Services Council and other third sector organisations to Improve Health & Well-Being of residents, reduce food waste and bring about behaviour change and reduction in factors contributing to deprivation.

BCUHB ICAN project enabled the development of a Network in South Denbighshire to support Mental Health wellbeing in and funded a coordinator post and Activities.

BCUHB Covid 19 Transition Fund provided funding to support the health and wellbeing of our communities during the COVID19 pandemic and post pandemic period, to reduce the adverse impacts of the unprecedented consequences faced.

**Denbighshire County Council (DCC)**

DCC Loneliness & Social Isolation Grant was to provide Meet and Greet Art sessions at the Pengwern Community Hub

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14 Statement of funds (continued)**

**Revenue Projects (continued)**

**Denbighshire County Council (DCC)**

DCC Household Support Fund – Food Poverty Grant to assist in the alleviation of food poverty.

DCC Snack Packs funding enabled us to address School Holiday Hunger by providing snack packs at joint Play Days in school holidays.

DCC- Levelling Up Grant - Cost of Living Support is being used to provide resources to reduce electricity costs for the most vulnerable and address the "Eat or Heat" pressures brought about by the cost-of-Living Crisis.

**Denbighshire Voluntary Services Council**

DVSC Winter Pressure funds are sponsored by, and distributed by Denbighshire Voluntary Services Council. The aim is to provide food and fuel vouchers to elderly people in the community.

The DVSC Youth project is funded via Denbighshire Voluntary Services Council is to provide a Youth Forum and activities.

**Other funders**

The CFW Wellbeing Wednesday project is funded by the Sir Geoffrey Earl Benevolent fund via Community Foundation Wales to provide activities that address Mental Health wellbeing.

Electric car club was financed by Welsh Government LEADER funding for a feasibility study to address the viability of a community car scheme

Tesco Community Fund provides money to alleviate School Holiday Hunger.

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14 Statement of funds (continued)**

**Capital Projects**

The Cfap grant was for the refurbishment of Canolfan NI.

NLCF Climate top up fund provided a grant to pay for the capital cost of installing solar panels at the partnership's building Canolfan NI.

Morrisons have provided a grant towards the capital cost of buying a new delivery vehicle for hot and cold food - 'meals on wheels'.

The Community Foundation Wales grant was received towards the capital cost of kitchen equipment.

The minibus fund represents a gift in kind from Denbighshire County Council, financed by the Council's Bus Service Support Grant.

The BCUHB ICAN capital fund was a strand of the ICAN project that was used to pay for a new whiteboard.

DVSC Winter Pressure L&D capital funds are sponsored by Betsi Cadwaladr University Health Board and distributed by Denbighshire Voluntary Services Council. The money was used to provide new IT equipment for an IT suite available to service users.

Llangollen Rotary have donated a Vauxhall Maxi Caddy vehicle for use in the Llangollen dial a ride scheme taken over by SDCP in the year.

**15 Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers In/out £	Balance at 31 March 2023 £
General funds	129,152	42,927	(56,638)	105,447	220,888
Restricted funds	119,402	489,184	(392,517)	(105,447)	110,622
	<u>248,554</u>	<u>532,111</u>	<u>(449,155)</u>	<u>-</u>	<u>331,510</u>

**Summary of funds - prior year**

	Balance at 1 March 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 28 February 2022 £
General funds	99,797	33,679	(76,118)	71,794	129,152
Restricted funds	130,412	364,238	(303,454)	(71,794)	119,402
	<u>230,209</u>	<u>397,917</u>	<u>(379,572)</u>	<u>-</u>	<u>248,554</u>

**SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**16 Analysis of net assets between funds - current year**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	46,377	45,878	92,255
Current assets	181,782	94,871	276,653
Creditors due within one year	(7,271)	(30,127)	(37,398)
	<u>220,888</u>	<u>110,622</u>	<u>331,510</u>

**Analysis of net assets between funds - prior year**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total funds 2022 £</b>
Tangible fixed assets	40,614	79,522	120,136
Current assets	96,681	39,880	136,561
Creditors due within one year	(8,143)	-	8,143
	<u>129,152</u>	<u>119,402</u>	<u>248,554</u>

**17 Pension commitments**

The charity paid £3,215 into a pension scheme during the year (2022 13 month period : £3,401).

**18 Related party transactions**

There were no related party transactions during the year, other than as disclosed in note 10 to the accounts.