

Registered Charity Number :1184352

TRELAWNYD MEMORIAL HALL AND COMMUNITY ASSOCIATION CIO

FINANCIAL STATEMENTS

YEAR ENDED 5 APRIL 2023

McLintocks (NW) Limited
2 Hilliards Court
Chester Business Park
Chester CH4 9PX

TRELAWNYD MEMORIAL HALL AND COMMUNITY ASSOCIATION CIO

FINANCIAL STATEMENTS YEAR ENDED 5 APRIL 2023

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TRELAWNYD MEMORIAL HALL AND COMMUNITY ASSOCIATION CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2023

The Trustees present their report and the financial statements for period ended 5 April 2023. The Trustees confirm that their annual report and the financial statements of the charity comply with the current statutory requirements and have been prepared on a receipts and payments basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

This charitable incorporated organisation (CIO) 'Trelawnyd Memorial Hall and Community Association, was registered on 10 July 2019.

ADMINISTRATIVE DETAILS

Registered Charity number
1184352

Registered Office
1 Parc Offa
Trelawnyd
Flintshire LL18 6EN

Trustees (Appointed by Committee)

Mrs Ruby Bridget Richards (Chairman)
Mr Glyn Rose (Treasurer)
Mr David Wilson (Resigned 10th June 2022)
Mrs Karen Manley (Resigned 10th June 2022)
Mr David Smith (Resigned 15th February
2023 and reappointed 15th July 2023)
Dr Helen Papworth (Resigned 15th
September 2023)
Mrs Gwawr Cooper (Appointed 17
September 2023)
Mr David Ellis (Appointed 15 July 2023)
Mr Nicholas Taylor (Appointed 17 June 2023)

Mrs Linda Taylor (Secretary)
Mr Ian Papworth (Resigned 10th June 2022)
Mr William Jones
Mr John Gray (Resigned 13th January
2024)
Mrs Lorraine Kingham
Mr Alun Hughes (Appointed 2 August 2023)
Mrs Milenka Vay (Appointed 17 June 2023)
Mr Lowri Thomas (Appointed 20 May 2023)

Independent Examiners
McLintocks (NW) Limited
2 Hilliards Court
Chester Business Park
Chester CH4 9QP

Bankers
Barclays Bank PLC
North Wales Central Group
Rhyl

TRELAWNYD MEMORIAL HALL AND COMMUNITY ASSOCIATION CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2023

GOVERNING DOCUMENT

The unincorporated charity is controlled by its governing document dated 10 July 2019.

The Trustees hold responsibility for all Trust activities and day to day management. They appoint new trustees as required and receive training when appropriate.

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

New trustees are recruited and appointed by the existing trustees as vacancies arise on the Board.

INDUCTION AND TRAINING OF TRUSTEES

New trustees are provided with information about the charity and its work and their role and responsibilities as trustees.

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.

OBJECTIVES AND ACTIVITIES

The objectives of the Charity is to promote for the benefit of the inhabitants of Trelawnyd and the neighborhood the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants, and to advance education through the provision of workshops and other forms of training and education.

The trustees have regard to the Charities Commission's guidance on public benefit.

ACTIVITIES

The Charity have carried out a number of events during the year in accordance with its objects clause.

FUTURE PLANS

The trustees will continue to serve the community as best it can post Covid-19 pandemic.

FINANCIAL REVIEW

Total income for the year was £9,991, down £12,112 from 2022. Expenditure was £12,263 up £3,805 from 2022. There was therefore a net operating deficit of £2,272 (2022: Surplus of £13,645). At 5 April 2023 unrestricted funds were £20,782 (2022: £23,054).

TRELAWNYD MEMORIAL HALL AND COMMUNITY ASSOCIATION CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2023

RESERVES POLICY

The trustees are mindful of the need to hold adequate reserves, and that the current level of free reserves needs to be increased .The trustees will seek to address this.

TRUSTEES' RESPONSIBILITY STATEMENT

Charity Law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS102).
- Make judgements and estimates that are reasonable and prudent.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy, the financial position of the charity and to enable them to ensure that the accounts show a true and fair state of affairs and of the income and expenditure. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD

Glyn Rose
Trustee

19th January 2023

TRELAWNYD MEMORIAL HALL AND COMMUNITY ASSOCIATION CIO

REPORT OF THE INDEPENDENT EXAMINER

I report to the Trustees on my examination of the accounts of accounts of Trelawnyd Memorial Hall and Community Association CIO ('the charity') for the period ended 5 April 2023 which are set out on Pages 5 to 8.

RESPONSIBILITIES AND BASIS OF REPORT

As Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act . In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINERS STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect : -

- accounting records were not kept in respect of the charity as required by Section 130 of the Charities Act; or
- the accounts do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Stephanie Baker BA(Hons) ACA
Independent Examiner
McLintocks (NW) Limited
Chartered Accountants
2 Hilliards Court
Chester Business Park
CHESTER
CH4 9QP

19th January 2024

TRELAWNYD MEMORIAL HALL AND COMMUNITY ASSOCIATION CIO
STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 5 APRIL 2023

	2023	2022
	£	£
INCOME		
From charitable activities:		
Donations and events	9,991	22,089
Refunds	-	14
	<hr/>	<hr/>
TOTAL INCOME	9,991	22,103
	<hr/>	<hr/>
EXPENDITURE		
On charitable activities :		
Fuel	2,080	554
Rates	89	-
Heat and light	404	-
Garden plant	-	144
Catering equipment	203	-
Repairs and renewals	2,997	-
Repayment of local election payment to hall committee	260	-
Donations	1,890	1,417
Postage and stationery	92	369
First aid course	-	68
Caretakers wages	850	350
Accountancy	-	840
Licences for events	190	390
Events	2,671	755
Insurance	521	359
Sundry	16	-
Returned grants	-	3,212
	<hr/>	<hr/>
TOTAL EXPENDITURE	12,263	8,458
	<hr/>	<hr/>
NET INCOME/(DEFICIT)	(2,272)	13,645
	<hr/>	<hr/>

**TRELAWNYD MEMORIAL HALL AND COMMUNITY ASSOCIATION CIO
BALANCE SHEET AS AT 5 APRIL 2023**

	2023 £	2022 £
CURRENT ASSETS		
Balance at bank	20,434	22,898
Cash in hand	348	155
	<hr/>	<hr/>
TOTAL NET ASSETS	20,782	23,054
	<hr/>	<hr/>
FUND		
Income Fund (Unrestricted)	20,782	23,054
	<hr/>	<hr/>
	20,782	23,054
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Approved by the Trustees on 19th January 2024

Signed on its behalf by:

Glyn Rose
Trustee

TRELAWNYD MEMORIAL HALL AND COMMUNITY ASSOCIATION CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

1. ACCOUNTING POLICIES

The principal accounting policies in the preparation of the financial statements are as follows:

Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention on a receipt and payments basis.

Trelawnyd Memorial Hall and Community Association CIO meets the definition of a public benefit entity. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The principal accounting policies adopted are set out below.

Income recognition

All income is recognised when received.

Expenditure recognition

All expenditure is recognised when paid.

TRELAWNYD MEMORIAL HALL AND COMMUNITY ASSOCIATION CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

1. ACCOUNTING POLICIES (continued)

Fund Accounting

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

2. TRUSTEES

No trustee received any remuneration, benefit or expenses during the period.

3. RELATED PARTY TRANSACTIONS

There have been no related party transactions during the period.