

CHARITY REGISTRATION NUMBER: 1192285

Deeside Community Trust
Financial Statements
31 March 2023

BRUCE ROBERTS & CO LIMITED

Chartered Accountants and Business Advisers
Unit 10, Edison Court
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

Deeside Community Trust

Financial Statements

Year ended 31 March 2023

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Deeside Community Trust

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Deeside Community Trust

Charity registration number 1192285

Principal office Ty Calon
Queensferry Campus
Chester Road West
Queensferry
Deeside, Flintshire
CH5 1SA

The trustees

Mr P Wilcockson
Mr P Williams-Barnes
Mr M Roberts
Mr G Bouch
Ms M Hanson (Appointed 12 September 2022)
Mr S Jones (Appointed 6 February 2023)
Ms A J Snowdon (Appointed 6 February 2023)
Ms A L Cockburn Grimshaw (Appointed 6 February 2023)

Independent examiner Bruce Roberts FCA dated: 26
January 2024
Unit 10, Edison Court
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

Structure, governance and management

Governing document

The charity is controlled by its governing document, a constitution, dated 11 November 2020.

It is a Charitable Incorporated Organisation (CIO) and is a registered charity with the Charity Commission.

Deeside Community Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Trustee recruitment and appointment

An annual review of the trustees' professional knowledge is carried out to ensure that a broad range of skills and experience is available to guide and govern the charity. This process identifies any skills gaps, which enables the charity to address these via recruitment of new Trustees.

Trustee positions are advertised through the charity's website, its network of supporters and via external channels. Candidates are asked to submit their CV and a statement of support to show why they want to take the position. All candidates meet with the Trust Manager before a proposal is put forward to the Board of Trustees. All new Trustees have a structured induction to the organisation. New trustees are briefed on their legal obligations under charity and company law, the committee and decision making processes, the business plan and recent financial performance of the charity. New trustees also have the opportunity to observe a board meeting before taking up the role. None of the trustees has any beneficial interest in the company.

Risk management

The trustees have examined the business and operational risks that the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen or mitigate these risks.

The Trustees have considered the major risk areas and would report the following:

The risks to external funding are kept under frequent examination so that, when required, new and diversified funding sources can be investigated and, if necessary, the activities of the Charity can be modified. Projects are monitored and assessed regularly to ensure consistent quality across all operational aspects of the Charity. Training is provided to staff and volunteers to ensure that safeguarding and safe working are central to all delivered activities.

Objectives and activities

To further or benefit the community of Flintshire and neighbouring counties through the advancement of Education and Sport via the provision of facilities in the interests of social welfare for recreation and leisure time with the objective of improving the conditions of life for the residents and community as a whole. The charity aims to do this through Ty Calon, a community hub which is overseen by Deeside Community Trust.

Deeside Community Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

Public benefit

All charities are legally required to have aims that provide public benefit. The Charity Commission in its 'Charities and Public Benefit' Guidance states that an organisation's aims are for the public benefit. Firstly, there must be an identifiable benefit, and secondly, that the benefit must be to the public or a section of the public.

The Trustees confirm that they have referred to the guidance and are confident that the charity meets the criteria. For example:

- the objects of the charity in our Constitution are defined as Public Benefit
- our progress, including the number of beneficiaries, is reported publicly in the Trustees' Annual Report
- attendees at the centre are from a wide range of socio-economic backgrounds, and all are welcome
- we accept referrals from statutory agencies, as well as local third sector organisations, who support the same cohort of people as we do, but who do not provide the same services as us
- support is person-centred and holistic and aims to provide wraparound support to the individual
- many of our services are supported through charitable funds
- the majority of our services are free to attendees.

Deeside Community Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance

As the Trust establishes itself and Ty Calon becomes better known in the community it has been possible to expand on the activities and services offered to people of all ages in Flintshire. Highlights of 2022/2023 are as follows:

April

Ty Calon hosted a Ladies' night in April to celebrate the successes of the women attending the funded fitness classes held throughout 2021/2022. An Easter Community event was attended by over 1,000 people and included bouncy castles, donkey rides, and many free activities including children's entertainment, face-painting and multi-sport activities. Ty Calon worked with Shotton Steel Rugby to deliver Fit and Fed Easter Rugby camps including a girls' only camp. The Trust launched fitness classes at reduced prices, including Chair Aerobics at £1 per session and Turn up and Play football and Rugby for 5-11 year olds. These sessions are incredibly well attended with over 30 people regularly taking part in Chair Aerobics. The Trust was supported by two volunteers from Hwb Cyfle who helped out in the café.

May

Having secured funding from WCVA to support wage costs, the trust was able to advertise for new office and catering staff. The Trust supported a new Men's group by offering free room hire. Ty Calon took delivery of 12 sewing machines to support our adult learning programme thanks to funding provided via Adult Community Learning.

June

In June the Trust was successful in its application to the Lottery Fund to offer a Jubilee Street Party. As part of this, the Trust gave away 200 afternoon teas. It was a lovely community event that was attended by over 1,000 people. June also saw the start of a collaboration with GLLM college to offer an Introduction to British Sign Language at Ty Calon. This has been one of our most popular courses to date. The Trust was happy to support a Leisure Leagues 6 a side football at Ty Calon. Ty Calon also supported a local group to start a Welsh language singing group - Canu Shotton through the provision of free room hire. The Trust also ran its first alternative education package for two local High Schools. The year 11 pupils built outdoor furniture with recycled pallets and made their own cushions with the support of Abakahn. The Trust welcomed two new members of staff to support with administration and catering thanks to funding from WCVA.

July

Over the summer the first sewing for beginners' class was delivered to help people to make their own clothes with recycled materials. The Active Summer programme began and included sessions aimed at men and the over 50's as these groups are underrepresented in learning and sport. A Family Summer programme was also launched including Toddler Sport, Parent and Toddler groups, Family Circuits and Mini Maestros. These fully funded sessions provided valuable learning and play opportunities to families over the summer. The Trust's Sport Development Officer offered Wheelchair Rugby to the users of Hwb Cyfle (adult day services) and Maes Hyfryd (special school). Approximately 25 people took part in Wheelchair Rugby. Wepre Park meet ups were arranged to support people to learn about their local area, meet new people and get fit. These sessions were well attended. Xplore! Science Discovery Centre ran a 'Brilliantly Baffling Brains' free event at Ty Calon to engage more families in science. Ty Calon hosted a Mum's Book Club, run by local mums.

Deeside Community Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

August

August was another busy month with Community Carpentry sessions being offered to build a gazebo. Members of the public donated toys and games to Ty Calon to support activities with children. The Trust welcomed Aston Park Rangers to Ty Calon as a tenant and became home to Flintshire Foodbank.

September

As children returned to school, Munchkin Mondays launched to support parents of young children. A Fencing Club started at Ty Calon. A football group for Homeless men was started. Multi-Sport sessions for Action for Children charity are provided free of charge. Free use of the 3G is given to Maes Hyfryd, special school every Friday.

October

Room hire for larger events continues to be popular and Ty Calon hosted a Wellbeing and Employability event for the Department of Work and Pensions. The Trust supported Shotton Steel Rugby Club to host a regular Car Boot Sale which is growing in popularity. To support the circular economy, the Trust held Second Hand Style event so people could sell their pre-loved clothes. The Trust's first Makaton sessions were held and these continue to be very popular with parents and those working with children. Turn up and Play for 2-5 year olds launched. This is attended by around ten children at any one time. A Halloween party was offered to the community and was very well attended.

November

Shotton Steel put on a Bonfire Night Display at Ty Calon which was well attended by club members. As activities for different age groups are explored, a Sticker and Trading Card Swap event was offered to help save children and parents money. Christmas crafts and events for families were offered via adult learning funding.

December

A Christmas Fair was held with a visit from Father Christmas and his Elves. The event was well supported by the community and is growing in popularity.

January

A Fitness Class programme was launched with adult learning funding. The sessions attracted people of all ages and those who don't traditionally attend fitness classes. Wellbeing courses were offered to support people through the winter months. The Trust partnered with Glyndwr University to offer a series of pathway courses to support those considering returning to education.

While not an official warm hub, the trust was able to offer Warm Hub services thanks to adult learning engagement funding. This allowed the Trust to offer a free meal for people on a Monday to coincide with the Food Bank.

Deeside Community Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

February

Over half term a Family disco engagement event was held to consult with parents and inform the future activity and course offer. This was a popular event and the Trust hopes to offer similar activities in the future.

The Trust offered Half Term Multi Sport Camps to support parents with affordable childcare over the half term. To coincide with the Warm Hub initiative, the Trust launched Warm Kids, providing free activities and a meal for children after school. Ty Calon's Sport Development Officer started a Girls (aged 6-16) Rugby group which is now attended by over 25 girls.

March

March was another busy month, with more affordable children's Activity Camps being offered to support working parents to cope with school closures as a result of strikes. The Warm Kids programme continued and brand-new provision was offered, funded via the North East Wales Adult Community Learning grant. This included: Dance Aerobics for new parents, Baby Time, Stay and Play, Sewing for Beginners, 'Drag it Up', Card Making and Paper Crafts for Adults, and an Over 50's group. The courses aimed at parents and young children were particularly popular as was the Sewing course that encourages people to make and mend through upcycling old clothes.

Financial review

The Trust has been successful in securing several new grants this year, including a WCVA grant to support charities to thrive by investing in new staff. This has allowed the Trust to develop the Café provision and provide additional capacity to fundraise and deliver additional services.

The Trust has effectively utilised Adult Community Learning funding to provide a wide range of sessions that are free of charge to adults living in Flintshire. The income generated through the delivery of these courses has contributed to the running and staffing costs of the building as a whole.

The Trust has further been supported by grants from Flintshire County Council to help with 3G pitch costs and the purchase of sporting and sports maintenance equipment.

The Welsh Rugby Union has also continued to part fund our Community Sport Development Officer, allowing us to provide a range of free sporting sessions to the community. Additional after school sports sessions were possible with funding from Asda and Barclays community fund grants.

Grants secured and other ways of raising funds meant finances had been in place to cover the majority of activities, with expenditure at £350,981 and income at £396,329.

In the next financial year, charitable grants will need to be secured to enable small projects to be delivered meeting local community needs, but we are confident of being able to meet next year's income target.

Deeside Community Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Financial review *(continued)*

Financial controls and investment powers

The day to day running of the charity, its operations and budget is given to the manager of Ty Calon, as authorised by the Trustees. The Manager is required to seek permission from the Trustees on financial matters relating to transactions or investments which are identified as having a higher risk.

Reserves policy

The trustees aim to have a reserves policy maintaining approximately 3 months' running costs, currently running at approximately £22,500 per month, excluding restricted funds. At this level, they feel that, in the event of a significant drop in funding, the charity would have adequate resources available to continue delivering services for the foreseeable future. To facilitate this, the Charity seeks to secure restricted as well as unrestricted income. In addition, Trustees meet at least every two months and review the reserves as part of the overall organisation's finances. The unrestricted reserves at the end of the period were £104,490, which is sufficient to meet the reserves policy target.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mr M Roberts
Trustee

Mr G Bouch
Trustee

Deeside Community Trust

Independent Examiner's Report to the Trustees of Deeside Community Trust

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Deeside Community Trust ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act). The trustees consider that an audit is not required for this year under section 144 of the 2011 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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.

Bruce Roberts FCA
Independent Examiner

dated: 26 January 2024

Unit 10, Edison Court
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

Deeside Community Trust
Statement of Financial Activities
Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	26,343	79,130	105,473	125,627
Charitable activities	5	152,094	—	152,094	147,776
Other trading activities	6	138,762	—	138,762	10,832
Total income		<u>317,199</u>	<u>79,130</u>	<u>396,329</u>	<u>284,235</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	19,516	—	19,516	8,800
Expenditure on charitable activities	8,9	268,128	63,337	331,465	200,500
Total expenditure		<u>287,644</u>	<u>63,337</u>	<u>350,981</u>	<u>209,300</u>
Net income		<u>29,555</u>	<u>15,793</u>	<u>45,348</u>	<u>74,935</u>
Transfers between funds		1,000	(1,000)	—	—
Net movement in funds		<u>30,555</u>	<u>14,793</u>	<u>45,348</u>	<u>74,935</u>
Reconciliation of funds					
Total funds brought forward		73,935	1,000	74,935	—
Total funds carried forward		<u>104,490</u>	<u>15,793</u>	<u>120,283</u>	<u>74,935</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 20 form part of these financial statements.

Deeside Community Trust

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	12,396	2,871
Current assets			
Bar and café stock	16	600	400
Debtors	17	18,021	41,460
Cash at bank and in hand		145,204	33,018
		<u>163,825</u>	<u>74,878</u>
Creditors: amounts falling due within one year	18	55,938	2,814
Net current assets		<u>107,887</u>	<u>72,064</u>
Total assets less current liabilities		<u>120,283</u>	<u>74,935</u>
Net assets		<u>120,283</u>	<u>74,935</u>
Funds of the charity			
Restricted funds		15,793	1,000
Unrestricted funds		104,490	73,935
Total charity funds	20	<u>120,283</u>	<u>74,935</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mr M Roberts
Trustee

Mr G Bouch
Trustee

The notes on pages 11 to 20 form part of these financial statements.

Deeside Community Trust
Notes to the Financial Statements
Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Ty Calon, Queensferry Campus, Chester Road West, Queensferry, Deeside, Flintshire, CH5 1SA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company accounting policies.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Deeside Community Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Deeside Community Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

The following assets and liabilities within the accounts are classified as financial instruments-trade debtors, trade creditors and loans.

Loans (being repayable upon demand), trade debtors and trade creditors, are measured at the undiscounted amount of cash or other consideration expected to be paid or received.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Deeside Community Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies

Donations, Grants and Legacies 2023

	Unrestricted £	Restricted £	Totals £
Unrestricted grant and donation income	26,343		26,343
WCVA		50,000	50,000
3g Maintenance Fund		10,000	10,000
A Party for a King		5,500	5,500
Asda/Barclays funding		1,000	1,000
WRU Hub Programme		10,000	10,000
FCC Wages subsidy grant		2,630	2,630
Totals	<u>26,343</u>	<u>79,130</u>	<u>105,473</u>

Donations, Grants and Legacies 2022

	Unrestricted £	Restricted £	Totals £
Unrestricted grants and donations	75,397		75,397
Choose Childcare Grant		17,985	17,985
Winter Welling		5,000	5,000
Holway Grant		2,000	2,000
Community Chest grant		1,000	1,000
15 Minute Heritage Grant		9,400	9,400
National Learning Grant		745	745
Alternative Therapies Grant		9,100	9,100
WCVA		5,000	5,000
Totals	<u>75,397</u>	<u>50,230</u>	<u>125,627</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Adult Community Learning Provider Income	<u>152,094</u>	<u>152,094</u>	<u>147,776</u>	<u>147,776</u>

Deeside Community Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Craft Stalls income	513	513	815	815
Bar and Cafe Sales Income	23,302	23,302	8,181	8,181
Room Hire and rental income	60,348	60,348	1,836	1,836
Bangor University contract	3,487	3,487	—	—
Catering income	4,756	4,756	—	—
Hub officer income	7,715	7,715	—	—
Lead partner income	26,531	26,531	—	—
Pitch hire income	5,630	5,630	—	—
School delivery income	6,480	6,480	—	—
	<u>138,762</u>	<u>138,762</u>	<u>10,832</u>	<u>10,832</u>

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of other trading activities - Bar and Cafe costs	<u>19,516</u>	<u>19,516</u>	<u>8,800</u>	<u>8,800</u>

Deeside Community Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Choose Childcare charitable expenditure	—	—	—
Winter Wellbeing charitable expenditure	—	—	—
15 Minute Heritage charitable expenditure	—	—	—
Alternative therapies for Plas Derwen charitable expenditure	—	—	—
WCVA charitable expenditure	—	47,597	47,597
WRU Hub programme charitable expenditure	—	9,627	9,627
Asda/Barclays community funding charitable expenditure	—	707	707
FCC Wages subsidy charitable expenditure	—	2,630	2,630
National Learning charitable expenditure	—	—	—
ACL Provider costs	152,154	—	152,154
Other charitable activities	10,340	—	10,340
Support costs	105,634	2,776	108,410
	<u>268,128</u>	<u>63,337</u>	<u>331,465</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Choose Childcare charitable expenditure	—	6,925	6,925
Winter Wellbeing charitable expenditure	—	2,107	2,107
15 Minute Heritage charitable expenditure	—	9,400	9,400
Alternative therapies for Plas Derwen charitable expenditure	—	3,150	3,150
WCVA charitable expenditure	—	3,435	3,435
WRU Hub programme charitable expenditure	—	—	—
Asda/Barclays community funding charitable expenditure	—	—	—
FCC Wages subsidy charitable expenditure	—	—	—
National Learning charitable expenditure	—	200	200
ACL Provider costs	69,020	—	69,020
Other charitable activities	1,023	—	1,023
Support costs	81,227	24,013	105,240
	<u>151,270</u>	<u>49,230</u>	<u>200,500</u>

Deeside Community Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Choose Childcare charitable expenditure	—	—	—	17,985
Flintshire County Council charitable expenditure	—	—	—	75,397
Winter Wellbeing charitable expenditure	—	—	—	5,000
15 Minute Heritage charitable expenditure	—	—	—	9,945
Alternative therapies for Plas Derwen charitable expenditure	—	—	—	9,100
WCVA charitable expenditure	47,597	2,403	50,000	5,000
Holway charitable expenditure	—	—	—	2,000
WRU Hub programme charitable expenditure	9,627	373	10,000	—
Asda/Barclays community funding charitable expenditure	707	—	707	—
FCC Wages subsidy charitable expenditure	2,630	—	2,630	—
National Learning charitable expenditure	—	—	—	200
ACL Provider costs	152,154	—	152,154	69,020
Other charitable activities	10,340	—	10,340	1,023
Governance costs	—	105,634	105,634	5,830
	<u>223,055</u>	<u>108,410</u>	<u>331,465</u>	<u>200,500</u>

- WCVA. Grant support to enable charities to thrive by investing in new staff. This has allowed the Trust to develop the Café provision and provide additional capacity to fundraise and deliver additional services.
- Welsh Rugby Union - grant to part fund our Community Sport Development Officer, allowing us to provide a range of free sporting sessions to the community.
- Flintshire County Council. Provided support to help with 3G pitch costs and the purchase of sporting and sports maintenance equipment, as well as an additional wages support subsidy
- Asda and Barclays grants enabled the provision of additional after school sports sessions
- Community Chest funding - funding received last year towards a new lawnmower

Deeside Community Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Analysis of support costs

Support costs are analysed as follows;

	Management contribution £	Governance and office £	Property repairs and Utilities £	Professional and consultancy costs £	Totals £
WCVA	2,403				2,403
WRU Hub programme	373				373
Unrestricted funds	—	10,769	59,208	35,657	105,634
Totals	<u>2,776</u>	<u>10,769</u>	<u>59,208</u>	<u>35,657</u>	<u>108,410</u>

Support costs funded by grant income represent a management contribution towards overheads and core running costs which include utilities, office costs, property repairs and maintenance costs, and staffing costs, without which the activities could not be delivered. Support costs are allocated by apportioning costs on an actual or usage basis.

11. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>4,132</u>	<u>957</u>

12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,940</u>	<u>2,340</u>

13. Staff costs

The total aggregate payroll costs were as follows:

	2023 £	2022 £
Total wages and salaries, including Employers NI	62,822	11,840
Employers pension contributions	827	

Note: Wages and salaries include elements reflected in cost allocation under items such as management/organisation costs and direct charitable costs.

No employee received emoluments of over £60,000 in the year

Deeside Community Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Expenses were paid to trustees in respect of reimbursements for costs incurred on behalf of the trust.

15. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022	3,828
Additions	13,657
At 31 March 2023	<u>17,485</u>
Depreciation	
At 1 April 2022	957
Charge for the year	4,132
At 31 March 2023	<u>5,089</u>
Carrying amount	
At 31 March 2023	<u>12,396</u>
At 31 March 2022	<u>2,871</u>

16. Stocks

	2023 £	2022 £
Bar and café stock	<u>600</u>	<u>400</u>

17. Debtors

	2023 £	2022 £
Trade debtors	<u>18,021</u>	<u>41,460</u>

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,370	—
Accruals and deferred income	53,100	2,340
Social security and other taxes	1,468	474
	<u>55,938</u>	<u>2,814</u>

Deeside Community Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £827 (2022: £Nil).

20. Analysis of charitable funds

The funds are analysed as follows:

Restricted funds

	Opening balance £	Income £	Transfers between funds £	Expenditure £	Closing balance £
3g Maintenance Fund	–	(10,000)	–	–	(10,000)
WCVA	–	(50,000)	–	50,000	–
A Party for a King	–	(5,500)	–	–	(5,500)
Asda and Barclays	–	(1,000)	–	707	(293)
Community Chest	(1,000)	–	1,000	–	–
WRU Hub programme	–	(10,000)	–	10,000	–
FCC wages subsidy grant	–	(2,630)	–	2,630	–
Totals	<u>(1,000)</u>	<u>(79,130)</u>	<u>1,000</u>	<u>63,337</u>	<u>(15,793)</u>

Unrestricted funds

	Opening balance £	Income £	Transfers between funds £	Expenditure £	Closing balance £
Unrestricted fund	<u>(73,935)</u>	<u>(317,199)</u>	<u>(1,000)</u>	<u>287,644</u>	<u>(104,490)</u>

21. Analysis of net assets between funds

	Tangible fixed assets £	Other net assets £	Total 2023 £
Restricted funds		15,793	15,793
Unrestricted funds	<u>12,396</u>	<u>92,094</u>	<u>104,490</u>
Totals	<u>12,396</u>	<u>107,887</u>	<u>120,283</u>

22. Related parties

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

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Signed by Gwyn Bouch using authentication code YjVoTilaTlp8bS80 at IP address 85.255.232.134, on 2024/01/29 15:01:52 Z.

Gwyn Bouch's e-mail address is: Gwyn.bouch@btinternet.com.

Signature 2

Signed by Mike Roberts using authentication code ZsKjLDd2RkdxJDRaXg== at IP address 78.86.41.169, on 2024/01/30 12:06:17 Z.

Mike Roberts's e-mail address is: mroberts@deesidecommunitytrust.co.uk.