

Deeside Community Trust
Unaudited Financial Statements
31 March 2024

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 2024

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Deeside Community Trust

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

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	(Resigned 20 May 2024)
Mr M Roberts	
Mr G Bouch	
Ms M Hanson	(Resigned 20 May 2024)
Mr S Jones	
Ms A J Snowdon	
Ms A L Cockburn Grimshaw	

Independent examiner Bruce Roberts FCA
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 2024

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 2024

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 2024

Achievements and performance

The Trustees are pleased to report that this has been a successful year for Ty Calon, managed by Deeside Community Trust, both in terms of delivery output and financial stability.

Ty Calon's activities aim 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. Funding is derived from a variety of sources including third sector and Welsh Government grants for the delivery of adult education services, sport, recreation, events and the development of green space .

As Ty Calon's reputation grows, it has been possible to develop, trial and expand on the activities and services previously offered to people of all ages in Flintshire. We're very pleased to have reached 4,000 followers on our social media page. We have been able to host a variety of clubs and groups including Big Stars Theatre School, Conwy Connect Youth Club, a Fencing Club, Shotton Steel Rugby Club and Aston Park Rangers.

Highlights of 2023/2024 are as follows:

April

We launched our new WG funded Adult Community Learning programme in April and introduced some new sessions based on feedback from our users and partner organisations. This included sessions to support Children struggling to cope with loss; something has impacted many families since Covid.

We also started a Community Choir, a Warm Kids group (which provided free activities and food for children after school) and launched some new fitness sessions included dance aerobics for new mums. We also offered children's lunches for £1 over the Easter holidays. Working alongside the Wales Rugby Union, we ran a FitFedFun camp that included lunch and breakfast for children attending. We were also pleased to host some new groups; Dungeons and Dragons, which has since become very popular, along with a wonderful Sign Language group delivered by Llandrillo College.

Planning also got underway for our Party for a King project, funded by the National Lottery to celebrate the Coronation.

Easter parties were offered free of charge to local children and were very well attended. These really helped us advertise our centre and services as many people had never been to Ty Calon. We also hosted some comedy and improvisation nights.

May

Our May events included some new sessions including an over 50's club, Creative Writing Skills, a Beginners Running group, literacy and numeracy assessments and a board games club. These did not continue into June due to a lack of demand but we're happy to have been able to offer them as a trial.

We started new parent and toddler groups including arts and crafts, and Story Time groups that supported the development of fine motor skills and language skills. Sessions were very popular with families. Our most popular event in May was our Party for the King which included 300 Free Afternoon teas, discos, children's entertainment, bouncy castles, a dog show, pet encounter, character visits and sporting activities.

Deeside Community Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

June

We ran our first ever 'Administration Skills for School Staff' course which helped people looking for work in schools. We also launched a new accredited course 'how to develop a child's early language skills through play' with funding from the Adult Community Learning grant.

Shotton Steel ran a rugby camp at Ty Calon that was very well attended and volunteered to do some grounds maintenance and grass cutting for us, which was very much appreciated.

As part of our outreach programme we attended the Wepre Festival to tell local people about the wonderful things we have on offer.

July

In conjunction with Shotton Steel, we were able to start some Car Boot Sales in July, helping people to save money and re-use and recycle.

Following the success of our Supporting Children with Grief sessions earlier on in the year, we launched an online Grief Support group for adults. While attendance numbers were only small, the sessions made a profound difference to those who took part.

Our summer programme of events began with more WRU Fit, Fed, Fun camps and Mondays becoming a parent and pre-school children day of fun. We extended our £1 lunches for children to everyone visiting the café on a Monday to support families through the summer holidays. We continued to be able to offer a variety of fitness classes at £3 or under per class and our Chair Aerobics group got so popular that we needed to start another. We have around 60 regular Chair Aerobics attendees, with the most senior member being 96 years old. The group even organises trips out and has become a really important social group to many.

August

Following the success of our previous children's party event to showcase Ty Calon, we ran a Family disco in August. Families loved it! We also started offering family sports sessions to offer parents the opportunity to take part in a free activity with the children over the holidays while having fun and getting fit.

In order to support children lacking in confidence with their return to school in September, we worked with Soul Sister to offer some confidence building activities for families. In preparation for the return to school, we also offered some creative therapy sessions for children with additional needs.

September

Our 'back to school' programme of events included: Movement for the Mind, Family Sports for Children with ALN, Tales and Toys, and Vision Boarding and Wellbeing sessions.

September was also the start of what turned out to be such a popular group: Turn up and Textile, which later became a group of volunteers known as the 'Calon Crafters'. This wonderful group meet weekly and make all sorts of wonderful things that benefit the community.

We took part in Adult Learners' Week and were able to offer some taster sessions to help with engagement onto our more formal courses including Family Bushcraft. Our most successful September course was our Introduction to British Sign Language.

Deeside Community Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

We were able to commission Outside Lives to project manage the development of the Queensferry Campus with funding received from the Heritage Lottery fund and a programme of volunteer events was put together for our November launch.

October

Groundwork began on the site to install accessible paths across the site to allow people better access to nature. This is part of a £230,000 investment in the site thanks to the National Lottery.

In collaboration with Flintshire County Borough Council, we hosted Ukraine support groups. We also offered a community Halloween disco with Big Stars, which was very well attended by local children.

November

Autumn events included family rock painting sessions, and bird feeder making to help our feathered friends through the winter.

Christmas preparations began with Christmas Wreath decorations being a hit - all made with odd bits of wool. We also partnered with Blooming Baked, a small, local company that makes the most delicious cakes! We're very happy to support a local business and our café benefits from a lovely selection of treats!

December

We gave away a wonderful Christmas hamper as part of a free competition. We hosted another successful Christmas fair which gave local people the opportunity to sell their wares and provided members of the public with the opportunity to take part in free activities with the children including children's entertainment and craft activities. We also offered Brunch with Santa sessions for the first time.

January

Our Garden project volunteer programme of events began in earnest in January with a big launch event and lots of activities and sessions designed to build volunteer numbers and engage the community with shaping our garden project.

The surprise hit of January was our new Minecraft Club! The response has been phenomenal and it's such a busy group of Minecrafting experts.

We were also successful in our application for funding to offer events that would attract people to Queensferry through UK SPF funding. These sessions included a Songbird Signing Choir, a Youth Club, Todder Soft Play, gardening clubs, and craft activities. Free food and drinks were also offered to participants.

February

We ran our first Lots for Tots table top sale to help families save money by selling their old children's clothing and buying new clothing at reasonable prices. We also partnered with Queensferry Primary School to offer an Essential Teaching Assistant course for their parents.

Our Sports Development Officer also offered an accredited Introduction to Coaching course in collaboration with WRU.

Deeside Community Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

March

We were successful in our funding applications to build a new log cabin as part of our continued investment and development of the Queensferry Campus. Funded from a variety of grants including UK SPF grants and Parc Adfer funding, a contractor was selected, and a design agreed.

Our wonderful Calon Crafters group presented a mural they'd made to North Wales Police, which was very well received.

A free girls only 'Sisters in Sport' camp was a huge hit in March and we hope to be able to offer similar sessions in the near future.

Our garden project volunteer numbers continue to grow and we've been lucky to be able to secure additional support from Keep Wales Tidy and Natural Resources Wales.

An Easter disco event was offered to the community in partnership with Big Stars and was very well attended.

Financial review

The Trust has been successful in securing several new grants this year, including SPF, Parc Adfer and Heritage Lottery Funding.

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.

We were also happy to be able to throw the community a Party for the King, complete with afternoon tea, with the support of the National Lottery Community Fund.

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 £126,913, which is sufficient to meet the reserves policy target.

Deeside Community Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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 2024

I report to the trustees on my examination of the financial statements of Deeside Community Trust ('the charity') for the year ended 31 March 2024.

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

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

Deeside Community Trust
Statement of Financial Activities
Year ended 31 March 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	21,568	92,991	114,559	105,473
Charitable activities	5	126,007	—	126,007	152,094
Other trading activities	6	133,770	—	133,770	138,762
Total income		<u>281,345</u>	<u>92,991</u>	<u>374,336</u>	<u>396,329</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	44,417	—	44,417	19,516
Expenditure on charitable activities	8,9	214,505	98,488	312,993	331,465
Total expenditure		<u>258,922</u>	<u>98,488</u>	<u>357,410</u>	<u>350,981</u>
Net income and net movement in funds		<u>22,423</u>	<u>(5,497)</u>	<u>16,926</u>	<u>45,348</u>
Reconciliation of funds					
Total funds brought forward		104,490	15,793	120,283	74,935
Total funds carried forward		<u>126,913</u>	<u>10,296</u>	<u>137,209</u>	<u>120,283</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 12 to 20 form part of these financial statements.

Deeside Community Trust

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	12,566	12,396
Current assets			
Bar and café stock	16	750	600
Debtors	17	59,608	18,021
Cash at bank and in hand		144,231	145,204
		<u>204,589</u>	<u>163,825</u>
Creditors: amounts falling due within one year	18	79,946	55,938
Net current assets		<u>124,643</u>	<u>107,887</u>
Total assets less current liabilities		<u>137,209</u>	<u>120,283</u>
Net assets		<u>137,209</u>	<u>120,283</u>
Funds of the charity			
Restricted funds		10,296	15,793
Unrestricted funds		<u>126,913</u>	<u>104,490</u>
Total charity funds	20	<u>137,209</u>	<u>120,283</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 12 to 20 form part of these financial statements.

Deeside Community Trust
Notes to the Financial Statements
Year ended 31 March 2024

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.

Disclosure exemptions

The charity is a small charity as defined by the FRS102 SORP and accordingly no cash flow statement has been presented.

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 2024

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.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Deeside Community Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

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.

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
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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 2024

4. Donations and legacies

Donations, Grants and Legacies 2024

	Unrestricted £	Restricted £	Totals £
Unrestricted grant and donation income	21,568		21,568
Lottery Heritage Grant		72,500	72,500
UK SPF Town Council/Levelling up Grant		6,972	6,972
FCC Wages subsidy Grant		13,519	13,519
Totals	<u>21,568</u>	<u>92,991</u>	<u>114,559</u>

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>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Adult Community Learning Provider Income	<u>126,007</u>	<u>126,007</u>	<u>152,094</u>	<u>152,094</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Craft Stalls income	720	720	513	513
Bar and Cafe Sales Income	35,990	35,990	23,302	23,302
Room Hire and rental income	55,763	55,763	60,348	60,348
Bangor University contract	—	—	3,487	3,487
Catering income	9,150	9,150	4,756	4,756
Hub officer income	6,635	6,635	7,715	7,715
Lead partner income	18,000	18,000	26,531	26,531
Pitch hire income	7,466	7,466	5,630	5,630
School delivery and sports camp income	46	46	6,480	6,480
	<u>133,770</u>	<u>133,770</u>	<u>138,762</u>	<u>138,762</u>

Deeside Community Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of other trading activities - Bar and Cafe costs	44,417	44,417	19,516	19,516

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
WCVA charitable expenditure	—	—	—
A Party for a King charitable expenditure	—	3,207	3,207
WRU Hub programme charitable expenditure	—	—	—
Asda/Barclays community funding charitable expenditure	—	—	—
FCC Wages subsidy charitable expenditure	—	13,519	13,519
ACL Provider costs	28,617	—	28,617
Other charitable activities	74,378	—	74,378
Lottery heritage Fund	—	72,500	72,500
UK SPF Town Council/Levelling up grant	—	6,972	6,972
Support costs	111,510	2,290	113,800
	<u>214,505</u>	<u>98,488</u>	<u>312,993</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
WCVA charitable expenditure	—	47,597	47,597
A Party for a King charitable expenditure	—	—	—
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
ACL Provider costs	152,154	—	152,154
Other charitable activities	10,340	—	10,340
Lottery heritage Fund	—	—	—
UK SPF Town Council/Levelling up grant	—	—	—
Support costs	105,634	2,776	108,410
	<u>268,128</u>	<u>63,337</u>	<u>331,465</u>

Deeside Community Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
WCVA charitable expenditure	–	–	–	50,000
A Party for a King charitable expenditure	3,207	2,290	5,497	–
WRU Hub programme charitable expenditure	–	–	–	10,000
Asda/Barclays community funding charitable expenditure	–	–	–	707
FCC Wages subsidy charitable expenditure	13,519	–	13,519	2,630
ACL Provider costs	28,617	–	28,617	152,154
Other charitable activities	74,378	–	74,378	10,340
Lottery heritage Fund	72,500	–	72,500	–
UK SPF Town Council/Levelling up grant	6,972	–	6,972	–
Governance costs	–	111,510	111,510	105,634
	<u>199,193</u>	<u>113,800</u>	<u>312,993</u>	<u>331,465</u>

- Heritage Lottery fund. Grant support to enable the development of the Queensferry Campus to include the installation of accessible paths and sympathetic landscaping and woodland.
- Flintshire County Council. Provided an additional wages support subsidy
- Town council and levelling up fund (UKSPF) - to allow the charity to provide a variety of events designed to attract people to the Queensferry campus

10. Analysis of support costs

Support costs are analysed as follows;

	Manageme nt/staffing costs £	Gov'nce and office costs £	Property repairs and Utilities £	Prof'nal and consultancy costs £	Totals £
Party for a King	1,740		550		2,290
Unrestricted funds		21,266	57,821	32,425	111,512
Totals	<u>1,740</u>	<u>21,266</u>	<u>58,371</u>	<u>32,425</u>	<u>113,802</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.

Deeside Community Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	4,188	4,132
Operating lease rentals	5,017	—

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,960	3,940

13. Staff costs

The total aggregate payroll costs were as follows:

	2024	2023
	£	£
Total wages and salaries, including Employers NI	107,065	62,822
Employers pension contributions	1,691	827
Total employment costs	108,756	63,649

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

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.

Deeside Community Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023	17,485
Additions	4,358
At 31 March 2024	<u>21,843</u>
Depreciation	
At 1 April 2023	5,089
Charge for the year	4,188
At 31 March 2024	<u>9,277</u>
Carrying amount	
At 31 March 2024	<u>12,566</u>
At 31 March 2023	<u>12,396</u>

16. Stocks

	2024 £	2023 £
Bar and café stock	750	600

17. Debtors

	2024 £	2023 £
Trade debtors	17,898	18,021
Prepayments and accrued income	41,710	—
	<u>59,608</u>	<u>18,021</u>

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,882	1,370
Accruals and deferred income	68,366	53,100
Social security and other taxes	5,128	1,468
Other creditors	570	—
	<u>79,946</u>	<u>55,938</u>

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 £1,404 (2023: £827).

Deeside Community Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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)
Lottery Heritage Grant	–	(72,500)	–	72,500	–
A Party for a King	(5,500)	–	–	5,497	(3)
Asda and Barclays	(293)	–	–	–	(293)
UK SPF Town					
Council/levelling up					
Fund	–	(6,972)	–	6,972	–
FCC wages subsidy					
grant	–	(13,519)	–	13,519	–
Totals	<u>(15,793)</u>	<u>(92,991)</u>	<u>–</u>	<u>98,488</u>	<u>(10,296)</u>

Unrestricted funds

	Opening balance £	Income £	Transfers between funds £	Expenditure £	Closing balance £
Unrestricted fund	<u>(104,490)</u>	<u>(281,345)</u>	<u>(1,000)</u>	<u>258,922</u>	<u>(126,913)</u>

21. Analysis of net assets between funds

	Tangible fixed assets £	Other net assets £	Total 2024 £
Restricted funds		10,296	10,296
Unrestricted funds	12,566	114,347	126,913
Totals	<u>12,566</u>	<u>124,643</u>	<u>137,209</u>

22. Related parties

The charity continued to employ Jesse Bouch, the daughter of one of the trustees, following her recruitment in 2022. An independent business belonging to her was contracted to provide ACL services to the charity throughout this year. No further 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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Signature 1

Signed by Gwyn Bouch using authentication code YjVoTilaTlp8bS80 at IP address 86.152.213.163, on 2025/01/13 14:16:46 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 31.94.8.20, on 2025/01/13 14:38:24 Z.

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