

Deeside Community Trust
Unaudited Financial Statements
31 March 2025

Deeside Community Trust

Financial Statements

Year ended 31 March 2025

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Deeside Community Trust

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

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
Trustees	Mr P Wilcockson Mr M Roberts Mr G Bouch Mr S Jones Ms A J Snowden Ms A L Cockburn Grimshaw
Independent examiner	AM Wyatt & Co Ltd Adlink House 86 The Highway Hawarden Flintshire CH5 3DJ

The Trustees present their Annual Report and Financial Review for Ty Calon, managed by Deeside Community Trust, for the year ended 31 March 2025.

The Trustees are pleased to report a year of continued growth, strong community engagement and increasing organisational resilience. During the year Ty Calon expanded its programme of activities, strengthened partnerships, progressed significant capital development at the Queensferry Campus and maintained financial stability while responding flexibly to community need.

Deeside Community Trust

Trustees' Annual Report

Year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Charitable Objects

Ty Calon exists to benefit the community of Flintshire and surrounding areas through the advancement of education, sport, recreation and social welfare. This is achieved through the provision of inclusive facilities and activities designed to improve health, wellbeing, skills, confidence and quality of life for people of all ages.

Public Benefit Statement

In planning and delivering activities, the Trustees have had due regard to the Charity Commission's guidance on public benefit. The Trustees believe the charity's activities provide clear public benefit by increasing access to learning, physical activity, wellbeing support and community connection, particularly for individuals and families who may otherwise face barriers to participation.

ACHIEVEMENTS AND PERFORMANCE

During the reporting period, Ty Calon continued to strengthen its role as a welcoming and inclusive community hub. Activities were delivered across education, health and wellbeing, sport, community cohesion, volunteering and environmental improvement, supported by a combination of Adult Community Learning (ACL), Shared Prosperity Fund (SPF), Heritage Fund and other grant funding.

The Trust was supported by organisations who offer complementary services who provide financial stability through continued room hire and rental agreements. These include Shotton Steel Rugby Club and Big Starts Theatre School who have also been instrumental in supporting the Trust with its family provision.

Supporting Families, Children and Young People

Ty Calon delivered a wide range of provision supporting children, young people and families. Weekly parent and toddler groups, SPF-funded soft play and early years learning activities supported child development and parent confidence. ACL-funded courses such as *Teaching Your Child to Read*, *Developing Fine Motor Skills in Toddlers* and *ABC Toddlers* equipped parents and carers with practical tools to support learning at home.

Youth and school-aged provision included after-school clubs, a youth and sports club for 8–14 year olds, Lego Tech Games, Minecraft sessions and an expanding Home Education programme covering science, maths, performing arts and sport. Minecraft was used both recreationally and as a learning tool to build teamwork, communication and problem-solving skills.

Holiday provision remained a priority, with multi-sport camps, family sports sessions and targeted summer activities supporting wellbeing, reducing isolation and helping prevent anti-social behaviour. Inclusive sports provision included disability tag rugby, free rugby sessions for girls aged 6–16 and family bushcraft sessions delivered in partnership with Plas Derwen.

Promoting Health, Wellbeing and Lifelong Learning

Affordable and accessible fitness and wellbeing activities continued throughout the year, including Chair Aerobics, over-50s ball skills sessions, ladies' circuits, walking football and yoga. Chair Aerobics remained particularly successful, with two weekly sessions and strong attendance, highlighting the importance of inclusive activity for older residents.

Mental health and emotional wellbeing were supported through programmes such as Healthy Minds Matter, Yoga and Mindfulness for families, confidence-building courses for women considering a return to work, and an ACL-funded Introduction to Wellbeing course delivered during the winter months. A Daddy and Me playgroup was launched to support fathers in building peer networks and confidence.

Adult Community Learning funding enabled a broad programme of accredited and non-accredited learning, including Positive Behaviour Support for parents of neurodivergent children, Sewing, Photography for digital literacy, Cooking on a Budget, Budgeting at Christmas, Paediatric First Aid, Help a Child with Maths and traditional skills such as Lovespoon carving. These courses supported employability, Welsh culture, financial resilience and lifelong learning.

Community Cohesion and Inclusion

Deeside Community Trust

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Year ended 31 March 2025

Ty Calon continued to bring people together through inclusive community events and activities. Funding from Postcode Community Trust enabled delivery of targeted family events, ensuring that families on low incomes could participate in shared meals, creative activities and celebrations free of charge.

The centre hosted specialist provision for adults with additional needs, including Lego-based numeracy sessions delivered by STAND North Wales CIC, alongside accessible craft and wellbeing activities. Slimming World launched a new group at Ty Calon, further diversifying health support within the community.

Warm Hub funding enabled the delivery of ten sessions providing free hot meals and warm spaces for families and older people during the winter months. These sessions were very well attended and received excellent feedback.

Environmental and Heritage Projects

Significant progress was made on the Green Space Development Project, funded by the Heritage Fund. Volunteers worked alongside specialists such as Enfys Ecology and Outside Lives to develop raised beds, seating areas, wildlife features and accessible green spaces. Mondays with a Mission became a flagship volunteering programme, with growing weekly attendance and involvement from local residents and students from Coleg Cambria. Activities focused on permaculture, biodiversity and practical land management. Heritage skills were embedded throughout the project, including willow weaving, pyrography, traditional carving and outdoor learning. The installation of a willow "Wigloo", development of a community nature trail and the first successful harvest from the raised beds marked important milestones.

An open day held in October showcased the transformation of the Queensferry Campus, allowing the community to engage with traditional skills, volunteering opportunities and outdoor activities. Feedback highlighted increased community pride and engagement with the site.

Facilities Development and Organisational Growth

The charity secured significant capital investment to support long-term sustainability. Funding from Flintshire County Council, Parc Adfer Community Fund and Cadwyn Clwyd's Prosperous Communities Key Fund enabled the commissioning of a new log cabin-style classroom, increasing capacity for education and community delivery.

Organisational sustainability was strengthened through diversification of funding, registration with Easyfundraising and recruitment of new Trustees to enhance governance and strategic capacity.

FINANCIAL REVIEW

The charity remained financially stable throughout the year and continued to diversify its income base. Total income for the year was £599,284, derived primarily from grant funding, programme income and community activities.

Total expenditure for the year amounted to £449,154, reflecting staffing costs, programme delivery, facilities management and development of the Queensferry Campus.

The charity recorded a surplus of £150,132 for the year. The Trustees are satisfied that the charity remains a going concern.

Income generated through Adult Community Learning provision and room hire contributed towards core staffing and operational costs, reducing reliance on unrestricted reserves. Restricted funding was used appropriately for its intended purposes, including capital development and targeted community programmes.

RESERVES POLICY

The Trustees maintain a reserves policy to ensure financial resilience and continuity of services. The policy is to hold unrestricted reserves equivalent to approximately three months of core operating costs, excluding restricted funds. Core operating costs are currently estimated at £22,500 per month.

At 31 March 2025, unrestricted reserves stood at £81,616, representing approximately four months of operating expenditure. This level of reserves is in line with the Trustees' policy and is reviewed at least quarterly.

PRINCIPAL RISKS AND UNCERTAINTIES

The Trustees regularly review the risks facing the charity and have systems in place to monitor and mitigate these.

Deeside Community Trust

Trustees' Annual Report

Year ended 31 March 2025

Key risks include reliance on external funding, managed through diversification of income streams and forward planning of funding applications. Operational and delivery risks are mitigated through regular monitoring, staff supervision and Trustee oversight. Robust safeguarding, health and safety and safer working policies are in place, supported by training for staff and volunteers. The Trustees are satisfied that appropriate controls are in place to manage the charity's risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is governed by a Constitution adopted on 11 November 2020.

Trustees

The charity is governed by a Board of Trustees who meet at least quarterly and are responsible for strategic direction, financial oversight and compliance with charity law.

Trustee skills are reviewed annually to ensure a balanced range of experience. Recruitment is undertaken openly through the charity's networks and external channels. New Trustees receive a structured induction and are briefed on their legal duties and governance responsibilities.

Management and Financial Controls

Day-to-day management is delegated to the Manager of Ty Calon, under authority from the Trustees. The Manager is responsible for operational delivery, staff and volunteer management and budget control. Trustees retain oversight of strategic decisions and higher-risk financial commitments.

PUBLIC BENEFIT

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's public benefit guidance.

The charity provides clear public benefit by:

- Delivering inclusive education, wellbeing and recreational activities
 - Ensuring services are accessible to people from diverse socio-economic backgrounds
 - Working in partnership with statutory and third-sector organisations
 - Providing the majority of services free of charge or at minimal cost
 - Offering holistic, person-centred support
-

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

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

Mr M Roberts – Trustee

Dated:

Mr P Wilcockson - Trustee

Dated:

Deeside Community Trust

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

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Deeside Community Trust (the charity) for the year ended 31 March 2025.

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 ACCA, 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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting 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 any 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 proper understanding of the financial statements to be reached.

Alex Wyatt
AM Wyatt & Co Ltd

Adlink House
86 The Highway
Hawarden
Flintshire
CH5 3DJ

Date

Deeside Community Trust
Statement of Financial Activities
Year ended 31 March 2025

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		2025	2025	2025	2024	2024	2024
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies		34,362	371,038	405,400	21,568	92,991	114,559
Charitable activities		50,059	0	50,059	126,007	-	126,007
Other trading activities		143,825	0	143,825	133,770	-	133,770
Total income		228,246	371,038	599,284	281,345	92,991	374,336
Expenditure							
Expenditure on raising funds:							
Costs of other trading activities		70,284	-	70,284	44,417	-	44,417
Expenditure on charitable activities		193,555	185,315	378,870	214,505	98,488	312,993
Total Expenditure		263,839	185,315	449,154	258,922	98,488	357,410
Net income and net movement in funds		(35,593)	185,723	150,132	22,423	(5,497)	16,926
Reconciliation of funds							
Total funds brought forward		126,913	10,296	137,209	104,490	15,793	120,283
Trf between reserves		(9,701)	9,701	-	-	-	-
Total funds carried forward		81,616	202,725	287,341	126,913	10,296	137,209

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 8 to 18 form part of these financial statements.

Deeside Community Trust
Statement of Financial Position
Year ended 31 March 2025

		2025	2024
	Notes	£	£
Fixed assets			
Tangible fixed assets		195,744	12,566
Current assets			
Bar and café stock		750	750
Debtors		56,739	59,608
Cash at bank and in hand		118,220	144,231
		175,709	204,589
Creditors: amounts falling due within one year		84,112	79,946
Net current assets		91,597	124,643
Total assets less current liabilities		287,341	137,209
Net assets		<u>287,341</u>	<u>137,209</u>
Funds of the charity			
Restricted funds		205,725	10,296
Unrestricted funds		81,616	<u>126,913</u>
Total charity funds		<u>287,341</u>	<u>137,209</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 P Wilcockson
Trustee

Deeside Community Trust

Notes to the Financial Statements

Year ended 31 March 2025

1. General Information

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

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.

Deeside Community Trust

Notes to the Financial Statements

Year ended 31 March 2025

- 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

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.

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:

Land and buildings	-	25 years (not currently depreciated as not in use)
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

Deeside Community Trust
Notes to the Financial Statements
Year ended 31 March 2025

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
Year ended 31 March 2025

4. Donations and legacies

Donations, Grants and Legacies 2025

	Unrestricted	Restricted	Total
	£	£	£
Unrestricted grant and donation income	34,362		34,362
Lottery Heritage Grant		163,479	163,479
FCC Wages subsidy Grant		10,000	10,000
Christmas Dinner Grant		1,474	1,474
ACTIF fund		4,500	4,500
Log Cabin Grant		185,725	185,725
North Wales Police Grant		1,000	1,000
UK SPF Town Council/Levelling up Grant		2,324	2,324
Warm hub Grant		2,536	2,536
Totals	34,362	371,038	405,400

Donations, Grants and Legacies 2024

	Unrestricted	Restricted	Total
	£	£	£
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	21,568	92,991	114,559

5. Charitable Activities

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
		2025		2024
	£	£	£	£
Adult Community Learning Provider Income	50,059	50,059	126,007	126,007

Deeside Community Trust
Notes to the Financial Statements
Year ended 31 March 2025

6. Other trading activities

	Unrestricted Funds	Total Funds	Unrestricted funds	Total Funds
	2025	2025	2024	2024
	£	£	£	£
Craft stalls income	305	305	720	720
Bar and Café Sales Income	46,760	46,760	35,990	35,990
Room Hire and rental income	42,587	42,587	55,763	55,763
Catering income	6,790	6,790	9,150	9,150
Hub Officer Income	5,538	5,538	6,635	6,635
Lead partner income	21,510	21,510	18,000	18,000
Pitch Hire Income	18,973	18,973	7,466	7,466
School delivery and sports camp income	1,362	1,362	46	46
	143,825	143,825	133,770	133,770

7. Costs of other trading activities

	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	2025	2025	2024	2024
	£	£	£	£
Costs of other trading activities – Bar and Café costs	70,284	70,284	44,417	44,417

Deeside Community Trust
Notes to the Financial Statements
Year ended 31 March 2025

8. Expenditure on charitable activities by fund type

	Unrestricted funds	Restricted funds	Total funds
			2025
	£	£	£
Christmas Dinner Grant		1,474	1,474
Warm hub Grant		2,536	2,536
ACTIF fund		4,500	4,500
North Wales Police Grant		1,000	1,000
FCC Wages subsidy charitable expenditure		10,000	10,000
ACL Provider costs	25,425		25,425
Other charitable activities	76,305		114,764
Lottery Heritage Fund		163,479	163,479
UK SPF Town Council / Levelling up grant		2,324	2,324
Support costs	91,825	-	91,825
	193,555	185,315	378,870

	Unrestricted funds	Restricted funds	Total funds
	2024	2024	2024
	£	£	£
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
	214,505	98,488	312,993

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Notes to the Financial Statements
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9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total fund	Total fund
			2025	2024
	£	£	£	£
A Party for a King charitable expenditure	0		0	5,497
Warm hub Grant	2,536		2,536	
Christmas Dinner Grant	1,474		1,474	
ACTIF fund	4,500		4,500	
North Wales Police Grant	1,000		1,000	
FCC Wages subsidy charitable expenditure	10,000		10,000	13,519
ACL Provider costs	25,425		25,425	28,617
Other charitable activities	76,305		76,305	74,378
Lottery Heritage Fund	163,479		163,479	72,500
UK SPF Town Council / Levelling up grant	2,324		2,324	6,972
Governance costs	0	91,825	91,825	111,510
	287,045	91,825	378,870	312,993

10. Analysis of support costs

Support costs are analysed as follows:

	Management / staffing costs	Governance & office costs	Property repairs & utilities	Professional & consultancy costs	Totals
	£	£	£	£	£
Restricted costs	0	0	0	0	0
Unrestricted costs	60	9,771	55,893	26,101	91,825
Totals	60	9,771	55,893	26,101	91,825

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.

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11. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	3,318	4,188
Operating lease rentals	1,992	5,017
	<u> </u>	<u> </u>

12. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,940	3,940
	<u> </u>	<u> </u>

13. Staff costs

The total aggregate payroll costs were as follows:

	2025	2024
	£	£
Total wages and salaries, including Employers NI	110,954	107,065
Employers pensions contributions	2,325	1,691
	<u> </u>	<u> </u>
Total employment costs	113,279	108,756
	<u> </u>	<u> </u>

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.

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15. Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2024	21,843
Additions	186,498
	<u> </u>
At 31 March 2025	208,341
	<u> </u>
Depreciation	
At 1 April 2024	9,277
Charge for the year	3,318
	<u> </u>
At 31 March 2025	12,595
	<u> </u>
Carrying amount	
At 31 March 2025	195,746
	<u> </u>
At 31 March 2024	12,566
	<u> </u>

16. Stocks

	2025	2024
	£	£
Bar and café stock	750	750
	<u> </u>	<u> </u>

17. Debtors

	2025	2024
	£	£
Trade debtors	32,434	17,898
Prepayments and accrued income	24,305	41,710
	<u> </u>	<u> </u>
	56,739	59,608
	<u> </u>	<u> </u>

Deeside Community Trust
Notes to the Financial Statements
Year ended 31 March 2025

18. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	0	5,882
Accruals and deferred income	76,440	68,366
Social security and other taxes	5,859	5,128
Other creditors	1,813	570
	<u>84,112</u>	<u>79,946</u>
	<u> </u>	<u> </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 £2,325.

20. Analysis of charitable funds

The funds are analysed as follows:

Restricted funds

	Opening balance	Income	Transfers between funds	Expenditure	Closing balance
	£	£	£	£	£
3G Pitch Maintenance fund	10,000		10,000		20,000
A Party for a King	3		-3		-
Asda & Barclays	293		-293		-
Lottery Heritage Fund		163,479		163,479	
UK SPF Town Council/Levelling up Fund		2,324		2,324	
FCC Wages subsidy Grant		10,000		10,000	
Christmas Dinner Grant		1,474		1,474	
North Wales Police Grant		1,000		1,000	
Warm hub Grant		2,536		2,536	
ACTIF grant		4,500		4,500	
	<u>10,296</u>	<u>185,313</u>	<u>9,704</u>	<u>(185,313)</u>	<u>20,000</u>
Totals	<u>10,296</u>	<u>185,313</u>	<u>9,704</u>	<u>(185,313)</u>	<u>20,000</u>

Deeside Community Trust
Notes to the Financial Statements
Year ended 31 March 2025

Unrestricted funds

	Opening balance	Income	Transfers between funds	Expenditure	Closing balance
	£	£	£	£	£
Unrestricted fund	(126,913)	(228,246)	9,704	263,839	81,616
	=====	=====	=====	=====	=====

21. Analysis of net assets between funds

	Tangible fixed assets	Other net assets	Total 2025
	£	£	£
Restricted funds	185,725	20,000	205,725
Unrestricted funds	10,019	71,597	81,616
Totals	195,744	91,597	287,341
	=====	=====	=====

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.

GB Property Maintenance Ltd was instructed to carry out some of the general repair/maintenance during the year. Mr G Bouch is a director of this company.

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