

# FFESTINIOG COMMUNITY ASSOCIATION

England & Wales · Charity number 502456

## Details

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Other names	Y GANOLFAN
Status	Registered
Legal form	Other
Registered	1973-06-14
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Canolfan Gymdeithasol Bro Ffestiniog Ffordd Wynne Blaenau Ffestiniog Gwynedd LL41 3UF
Phone	01766831313
Email	<a href="mailto:ganolfan.blaenau@yahoo.co.uk">ganolfan.blaenau@yahoo.co.uk</a>
Website	<a href="http://www.ganolfanblaenau.co.uk">www.ganolfanblaenau.co.uk</a>

## Activities

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**Objects:** (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE URBAN DISTRICT OF FFEStINIOG AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. (B) TO MAINTAIN AND MANAGE THE FFEStINIOG COMMUNITY CENTRE FOR ACTIVITIES PROMOTED BY THE ASSOCIATION AND ITS CONSTITUENT BODIES IN FURTHERANCE OF THE OBJECTS SET OUT IN 2(A).THE ASSOCIATION SHALL BE NON-PARTY AND NON-SECTARIAN IN RELIGION.THE ASSOCIATION SHALL HAVE POWER TO AFFILIATE TO THE OTHER NATIONAL FEDERATION OF COMMUNITY ASSOCIATIONS AND TO OTHER ORGANISATIONS WITH SIMILAR CHARITABLE OBJECTS.

**Activities:** The centre provides facilities for education, training, arts, culture, sport and recreation for people of all ages within the community.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Disability, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** URBAN DISTRICT OF FFESTINIOG AND THE NEIGHBOURHOOD
- Gwynedd

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£215,071	£195,212	-	-
2024-03-31	£68,517	£71,508	-	-
2023-03-31	£65,015	£60,968	-	-
2022-03-31	£68,907	£50,429	-	-
2021-03-31	£63,783	£50,304	-	-

## Trustees

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Name	Role	Appointed
ANN MEIRIONA COXON		2021-04-01
Geraint Wyn Parry		2021-04-01
Robert Glyn Daniels		2017-11-06

**FFESTINIOG COMMUNITY ASSOCIATION**

England & Wales - Charity number 502456

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# Accounts

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**Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog**

**Report of the Trustees and unaudited financial statements  
For the year ended 31 March 2025**

**Registered Charity Number: 502456**

**Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog**

**Contents**

	<b>Page</b>
Legal and administrative information	1
Report of the Trustees	2
Report of the Independent Examiner	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the financial statements	6 - 8

**Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog**

**Legal and administrative information**

**Registered Charity Number: 502456**

**Trustees**

Robert Glyn Daniels

Ann Meiriona Coxon

Geraint Wyn Parry

**Principal address**

Canolfan Gymdeithasol Bro Ffestiniog

Ffordd Wynne

Blaenau Ffestiniog

Gwynedd

LL41 3UF

**Independent Examiner**

D E Thomas

J Llywelyn Hughes & Co

Chartered Accountants

Ty'r Bont

Llanrwst

LL26 0EY

**Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog**

**Report of the trustees for the year ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015).

**Constitution and objects**

The Charity is governed by the revised constitution of 7 October 2002 and aims to provide a service to the community in the urban district of Ffestiniog and the neighbourhood.

**Summary of main activities**

The centre provides facilities for education, training, arts, culture, sport and recreation for people of all ages within the community.

**Public benefit**

The trustees confirm that they have complied with their duties as set out in Section 17(5) of the 2011 Charities Act to have due regard to the Charity Commission's general guidance on public benefit.

**Financial Review**

The charity's total fund balance at the financial year end was £98,065 (2024: £78,206)

The majority of the charity's income came from the hire of rooms for the public's benefit and contributions received from other voluntary groups towards premises costs.

**Statement of Trustees Responsibilities**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

18/12/2025

Approved by order of the board of trustees on.....and signed on its behalf by:



..... Robert Glyn Daniels  
Trustee

Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog

Independent examiner's report to the trustees of  
Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

**Independent examiner's statement**

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

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with those records; or
3. the accounts did 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



D E Thomas  
J Llywelyn Hughes & Co  
Chartered Accountants  
Ty'r Bont  
Llanrwst  
LL26 0EY

Date..... 13. 12. 2025

**Ffestiniog Community Association**  
**T/A Canolfan Gymdeithasol Bro Ffestiniog**

**Statement of Financial Activities (including Income and Expenditure Account)**  
**for the year ended 31 March 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments</b>					
Charitable activities		83,175	130,583	213,758	67,853
Investment income		1,313	-	1,313	664
<b>Total incoming resources</b>	<b>3</b>	<b>84,488</b>	<b>130,583</b>	<b>215,071</b>	<b>68,517</b>
<b>Expenditure</b>					
Charitable activities		66,996	128,216	195,212	71,508
<b>Total resources expended</b>		<b>66,996</b>	<b>128,216</b>	<b>195,212</b>	<b>71,508</b>
Net income/(expenditure)		17,492	2,367	19,859	(2,991)
Transfers between funds		776	(776)	-	-
<b>Reconciliation of Funds</b>		<b>18,268</b>	<b>1,591</b>	<b>19,859</b>	<b>(2,991)</b>
Total funds brought forward		78,206	-	78,206	81,197
Total funds carried forward	<b>11</b>	<b>96,474</b>	<b>1,591</b>	<b>98,065</b>	<b>78,206</b>

**Continuing Operations**

All incoming resources and resources expended derive from continuing activities.

**Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog**

**Balance Sheet as at 31 March 2025**

Notes		2025		2024	
		£	£	£	£
<b>Tangible Fixed Assets</b>	8		19,445		18,905
<b>Current Assets</b>					
Debtors and prepayments	7	16,886		28,672	
Cash at bank and in hand		<u>75,876</u>		<u>135,924</u>	
		92,762		164,596	
<b>Creditors: amounts falling due within one year</b>	9	<u>(14,142)</u>		<u>(105,295)</u>	
<b>Net Current Assets</b>			78,620		59,301
<b>Total Assets less Current Liabilities</b>			<u>98,065</u>		<u>78,206</u>
<b>Net Assets</b>	10		<u>98,065</u>		<u>78,206</u>
<b>Funds:</b>					
Unrestricted funds			96,474		78,206
Restricted funds			1,591		-
<b>Total funds</b>	11		<u>98,065</u>		<u>78,206</u>

18/12/2025

Approved by the Trustees on .....and signed on its behalf by:



.....Robert Glyn Daniels

**Ffestiniog Community Association**  
**T/A Canolfan Gymdeithasol Bro Ffestiniog**  
**Notes to the financial statements for the year ended 31 March 2025**

**1. Accounting policies**

**a) Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**b) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or when the funds are raised for particular restricted purposes.

**c) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be measured reliably.

**d) Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

**e) Fixed assets**

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

Equipment – 20% straight-line

**2. Total Resources Expended**

Charitable activities:	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Meals for resident's scheme	-	908	908	-
Staff costs:				
Wages and national insurance	24,500	-	24,500	23,138
	<u>24,500</u>	<u>-</u>	<u>24,500</u>	<u>23,138</u>
Premises costs:				
Light and heat	8,598	-	8,598	20,080
Insurances	2,847	-	2,847	2,607
Repairs and maintenance	12,541	127,140	139,681	9,384
Rates and water charges	4,523	-	4,523	3,477
Telephone and internet charges	900	-	900	842
Sundry	165	-	165	427
Licences	165	-	165	707
Cleaning and consumables	2,784	-	2,784	2,305
	<u>32,523</u>	<u>127,140</u>	<u>159,663</u>	<u>39,829</u>
Management and administration				
Postage and stationery	1,110	-	1,110	830
Advertising	22	-	22	-
Training fees and courses	-	168	168	-
Accountancy	1,752	-	1,752	1,680
Legal and professional fees	141	-	141	-
Bank charges	79	-	79	78
	<u>3,104</u>	<u>168</u>	<u>3,272</u>	<u>2,588</u>
Depreciation:				
Equipment	6,869	-	6,869	5,953
	<u>6,869</u>	<u>-</u>	<u>6,869</u>	<u>5,953</u>
	<u>66,996</u>	<u>128,216</u>	<u>195,212</u>	<u>71,508</u>

**Ffestiniog Community Association**  
**T/A Canolfan Gymdeithasol Bro Ffestiniog**

Notes to the financial statements for the year ended 31 March 2025

**3. Total incoming resources**

	2025	2024
	£	£
Hire of rooms and soft play	53,365	50,275
Contributions towards costs	10,596	15,126
Refund utilities previous year	9,500	-
Refund of PRS levy previous year	214	-
Fundraising events	1,000	2,452
Bank interest	1,313	664
Grants received	<u>139,083</u>	<u>-</u>
	<u>215,071</u>	<u>68,517</u>

**4. Net income for the year**

	2025	2024
	£	£
This is stated after charging:		
Accountancy fees – Independent examination	480	480
Depreciation      Other services	1,272	1,200
	<u>6,869</u>	<u>5,953</u>

The trustees were not reimbursed for any expenses during the year (2024 – Nil)

**5. Staff costs and numbers**

	2025	2024
Salaries	24,500	23,138
	<u>24,500</u>	<u>23,138</u>

No employee received emoluments of more than £60,000

The average number of employees was as follows:

	2025	2024
	£	£
Y Ganolfan Gymunedol staff	<u>1</u>	<u>1</u>

**6. Taxation**

The charitable is exempt from tax on its charitable activities.

**7. Debtors**

	2025	2024
	£	£
Debtors and prepayments	<u>16,886</u>	<u>28,672</u>

**Ffestiniog Community Association**  
**T/A Canolfan Gymdeithasol Bro Ffestiniog**

Notes to the financial statements for the year ended 31 March 2025

**8. Tangible Fixed Assets**

	Equipment £	Total £
Cost:		
At 1 April 2024	31,561	31,561
Additions	7,409	7,409
Disposals	(1,398)	(1,398)
At 31 March 2025	<u>37,572</u>	<u>37,572</u>
Depreciation:		
At 1 April 2024	12,656	12,656
Charge for year	6,869	6,869
Eliminated on disposal	(1,398)	(1,398)
At 31 March 2025	<u>18,127</u>	<u>18,127</u>
Net book values:		
At 31 March 2025	<u>19,445</u>	<u>19,445</u>
At 31 March 2024	<u>18,905</u>	<u>18,905</u>

**9. Creditors: amounts falling due within one year**

	2025 £	2024 £
Other creditors and accruals	14,142	15,295
Deferred income	<u>-</u>	<u>90,000</u>

**10. Analysis of Net Assets between Funds**

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Tangible fixed assets	19,445	-	19,445	18,905
Current assets	91,171	1,591	92,762	164,596
Current liabilities	(14,142)	-	(14,142)	(105,295)
	<u>96,474</u>	<u>1,591</u>	<u>98,065</u>	<u>78,206</u>

**11. Movements In Funds**

	at 1.4.24 £	Incoming resources £	Resources expended £	Transfer £	at 31.3.25 £
Restricted funds	-	130,583	(128,216)	(776)	1,591
General fund	<u>78,206</u>	<u>84,488</u>	<u>(66,996)</u>	<u>776</u>	<u>96,474</u>
	<u>78,206</u>	<u>215,071</u>	<u>(195,212)</u>	<u>-</u>	<u>98,065</u>

**FFESTINIOG COMMUNITY ASSOCIATION**

England & Wales - Charity number 502456

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# Accounts

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**Ffestiniog Community Association  
T/A Canolfan Gyndelthasol Bro Ffestiniog**

**Report of the Trustees and unaudited financial statements  
For the year ended 31 March 2024**

**Registered Charity Number: 502456**

**Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog**

**Contents**

	<b>Page</b>
Legal and administrative information	1
Report of the Trustees	2
Report of the Independent Examiner	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the financial statements	6 - 8

**Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog**

**Legal and administrative information**

**Registered Charity Number: 502456**

**Trustees**

Glyn Daniels

Ann Meiriona Coxon

Geraint Wyn Parry - Appointed 1 April 2023

**Principal address**

Canolfan Gymdeithasol Bro Ffestiniog  
Ffordd Wynne  
Blaenau Ffestiniog  
Gwynedd  
LL41 3UF

**Independent Examiner**

D E Thomas  
J Llywelyn Hughes & Co  
Chartered Accountants  
Ty'r Bont  
Llanrwst  
LL26 0EY

**Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog**

**Report of the trustees for the year ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015).

**Constitution and objects**

The Charity is governed by the revised constitution of 7 October 2002 and aims to provide a service to the community in the urban district of Ffestiniog and the neighbourhood.

**Summary of main activities**

The centre provides facilities for education, training, arts, culture, sport and recreation for people of all ages within the community.

**Public benefit**

The trustees confirm that they have complied with their duties as set out in Section 17(5) of the 2011 Charities Act to have due regard to the Charity Commission's general guidance on public benefit.

**Financial Review**

The charity's total fund balance at the financial year end was £78,206 (2023: £81,197)

The majority of the charity's income came from the hire of rooms for the public's benefit and contributions received from other voluntary groups towards premises costs.

**Statement of Trustees Responsibilities**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on..... 5.12.2024 .....and signed on its behalf by:

.....  ..... Glyn Daniels  
Trustee

**Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog**

**Independent examiner's report to the trustees of  
Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

**Independent examiner's statement**

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

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with those records; or
3. the accounts did 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



D E Thomas  
J Llywelyn Hughes & Co  
Chartered Accountants  
Ty'r Bont  
Llanrwst  
LL26 0EY

Date..... 05.12.2024 .....

**Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog**

**Statement of Financial Activities (Including Income and Expenditure Account)  
for the year ended 31 March 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments</b>					
Charitable activities		67,853	-	67,853	64,917
Investment income		664	-	664	98
<b>Total incoming resources</b>	3	<b>68,517</b>	-	<b>68,517</b>	<b>65,015</b>
<b>Expenditure</b>					
Charitable activities		71,508	-	71,508	60,968
<b>Total resources expended</b>	2	<b>71,508</b>	-	<b>71,508</b>	<b>60,968</b>
Net income/(expenditure)		(2,991)	-	(2,991)	4,047
<b>Reconciliation of Funds</b>		(2,991)	-	(2,991)	4,047
Total funds brought forward		81,197	-	81,197	77,150
<b>Total funds carried forward</b>	11	<b>78,206</b>	-	<b>78,206</b>	<b>81,197</b>

**Continuing Operations**

All incoming resources and resources expended derive from continuing activities.

**Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog**

**Balance Sheet as at 31 March 2024**

Notes	2024	2023
	£	£
<b>Tangible Fixed Assets</b>	8	18,905
<b>Current Assets</b>		
Debtors and prepayments	7	28,672
Cash at bank and in hand		<u>135,924</u>
		164,596
<b>Creditors: amounts falling due within one year</b>	9	(105,295)
		<u>(14,136)</u>
<b>Net Current Assets</b>		59,301
<b>Total Assets less Current Liabilities</b>		<u>78,206</u>
<b>Net Assets</b>	10	<u>78,206</u>
<b>Funds:</b>		
Unrestricted funds		78,206
Restricted funds		-
<b>Total funds</b>	11	<u>78,206</u>

Approved by the Trustees on 5.12.2024 and signed on its behalf by:

 Glyn Daniels

**Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog**

**Notes to the financial statements for the year ended 31 March 2024**

**1. Accounting policies**

**a) Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**b) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or when the funds are raised for particular restricted purposes.

**c) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be measured reliably.

**d) Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

**e) Fixed assets**

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

Equipment – 20% straight-line

**2. Total Resources Expended**

Charitable activities:	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Staff costs:				
Wages and national insurance	23,138	-	23,138	18,960
	<u>23,138</u>	<u>-</u>	<u>23,138</u>	<u>18,960</u>
Premises costs:				
Light and heat	20,080	-	20,080	16,520
Insurances	2,607	-	2,607	2,516
Repairs and renewals	9,384	-	9,384	8,016
Rates and water charges	3,477	-	3,477	2,800
Telephone and internet charges	842	-	842	752
Sundry	427	-	427	293
Licences	707	-	707	1,063
Cleaning and consumables	<u>2,305</u>	<u>-</u>	<u>2,305</u>	<u>2,101</u>
	<u>39,829</u>	<u>-</u>	<u>39,829</u>	<u>34,061</u>
Management and administration				
Postage and stationery	830	-	830	669
Accountancy	1,680	-	1,680	1,800
Bank charges	78	-	78	77
	<u>2,588</u>	<u>-</u>	<u>2,588</u>	<u>2,546</u>
Depreciation:				
Equipment	<u>5,953</u>	<u>-</u>	<u>5,953</u>	<u>5,401</u>
	<u>5,953</u>	<u>-</u>	<u>5,953</u>	<u>5,401</u>
	<u>71,508</u>	<u>-</u>	<u>71,508</u>	<u>60,968</u>

**Ffestiniog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog**

**Notes to the financial statements for the year ended 31 March 2024**

**3. Total incoming resources**

	<b>2024</b>	<b>2023</b>
	£	£
Hire of rooms and soft play	50,275	48,803
Contributions towards costs	15,126	16,114
Fundraising events	2,452	-
Bank interest	<u>664</u>	<u>98</u>
	<b><u>68,517</u></b>	<b><u>65,015</u></b>

**4. Net income for the year**

	<b>2024</b>	<b>2023</b>
	£	£
This is stated after charging:		
Accountancy fees – Independent examination	480	480
Other services	1,200	1,320
Depreciation	<u>5,953</u>	<u>5,401</u>

The trustees were not reimbursed for any expenses during the year (2023 – Nil)

**5. Staff costs and numbers**

	<b>2024</b>	<b>2023</b>
Salaries	23,138	18,960
	<u>23,138</u>	<u>18,960</u>

No employee received emoluments of more than £60,000

The average number of employees was as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Y Ganolfan Gymunedol staff	<u>1</u>	<u>1</u>

**6. Taxation**

The charitable is exempt from tax on its charitable activities.

**7. Debtors**

	<b>2024</b>	<b>2023</b>
	£	£
Debtors and prepayments	<u>28,672</u>	<u>8,328</u>

**Ffestinlog Community Association  
T/A Canolfan Gymdeithasol Bro Ffestiniog**

**Notes to the financial statements for the year ended 31 March 2024**

**8. Tangible Fixed Assets**

	Equipment £	Total £
<b>Cost:</b>		
At 1 April 2023	30,128	30,128
Additions	1,433	1,433
At 31 March 2024	<u>31,561</u>	<u>31,561</u>
<b>Depreciation:</b>		
At 1 April 2023	6,703	6,703
Charge for year	<u>5,953</u>	<u>5,953</u>
At 31 March 2024	<u>12,656</u>	<u>12,656</u>
<b>Net book values:</b>		
At 31 March 2024	<u>18,905</u>	<u>18,905</u>
At 31 March 2023	<u>23,425</u>	<u>23,425</u>

**9. Creditors: amounts falling due within one year**

	2024 £	2023 £
Other creditors and accruals	15,295	14,136
Deferred income	<u>90,000</u>	<u>-</u>

**10. Analysis of Net Assets between Funds**

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Tangible fixed assets	18,905	-	18,905	23,425
Current assets	164,596	-	164,596	71,908
Current liabilities	<u>(105,295)</u>	<u>-</u>	<u>(105,295)</u>	<u>(14,136)</u>
	<u>78,206</u>	<u>-</u>	<u>78,206</u>	<u>81,197</u>

**11. Movements in Funds**

	at 1.4.23 £	Incoming resources £	Resources expended £	Transfer £	at 31.3.24 £
Unrestricted funds	-	-	-	-	-
General fund	<u>81,197</u>	<u>68,517</u>	<u>(71,508)</u>	<u>-</u>	<u>78,206</u>
	<u>81,197</u>	<u>68,517</u>	<u>(71,508)</u>	<u>-</u>	<u>78,206</u>

**FFESTINIOG COMMUNITY ASSOCIATION**

England & Wales - Charity number 502456

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# Accounts

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**Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol**

**Report of the Trustees and unaudited financial statements  
For the year ended 31 March 2023**

**Registered Charity Number: 502456**

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

**Contents**

	<b>Page</b>
Legal and administrative information	1
Report of the Trustees	2
Report of the Independent Examiner	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the financial statements	6 - 8

**Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol**

**Legal and administrative information**

**Registered Charity Number:** 502456

**Trustees**

Glyn Daniels

Ann Meiriona Coxon

Geraint Wyn Parry - Resigned 15 November 2022

**Principal address**

Y Ganolfan Gymdeithasol  
Ffordd Wynne  
Blaenau Ffestiniog  
Gwynedd  
LL41 3UF

**Independent Examiner**

D E Thomas  
J Llywelyn Hughes & Co  
Chartered Accountants  
Ty'r Bont  
Llanrwst  
LL26 0EY

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

Report of the trustees for the year ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015).

**Constitution and objects**

The Charity is governed by the revised constitution of 7 October 2002 and aims to provide a service to the community in the urban district of Ffestiniog and the neighbourhood.

**Summary of main activities**

The centre provides facilities for education, training, arts, culture, sport and recreation for people of all ages within the community.

**Public benefit**

The trustees confirm that they have complied with their duties as set out in Section 17(5) of the 2011 Charities Act to have due regard to the Charity Commission's general guidance on public benefit.

**Financial Review**

The charity's total fund balance at the financial year end was £81,197 (2022: £77,150)

The majority of the charity's income came from the hire of rooms for the public's benefit and contributions received from other voluntary groups towards premises costs.

**Statement of Trustees Responsibilities**

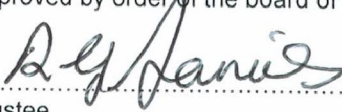
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on... 5/12/2023 ...and signed on its behalf by:

  
..... Glyn Daniels  
Trustee

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

Independent examiner's report to the trustees of  
Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

**Independent examiner's statement**

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

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with those records; or
3. the accounts did 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



D E Thomas  
J Llywelyn Hughes & Co  
Chartered Accountants  
Ty'r Bont  
Llanrwst  
LL26 0EY

Date..... 12. 12. 2023.

**Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol**

**Statement of Financial Activities (including Income and Expenditure Account)  
for the year ended 31 March 2023**

	Notes	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
<b>Income and Endowments</b>					
Charitable activities		64,917	-	64,917	46,297
Grants received		-	-	-	22,607
Investment income		98	-	98	3
<b>Total incoming resources</b>	<b>3</b>	<b>65,015</b>	<b>-</b>	<b>65,015</b>	<b>68,907</b>
<b>Expenditure</b>					
Charitable activities		60,968	-	60,968	50,429
<b>Total resources expended</b>	<b>2</b>	<b>60,968</b>	<b>-</b>	<b>60,968</b>	<b>50,429</b>
Net income		4,047	-	4,047	18,478
<b>Reconciliation of Funds</b>		<b>4,047</b>	<b>-</b>	<b>4,047</b>	<b>18,478</b>
Total funds brought forward		77,150	-	77,150	58,672
Total funds carried forward	<b>11</b>	<b>81,197</b>	<b>-</b>	<b>81,197</b>	<b>77,150</b>

**Continuing Operations**

All incoming resources and resources expended derive from continuing activities.

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

Balance Sheet as at 31 March 2023

Notes	2023		2022	
	£	£	£	£
<b>Tangible Fixed Assets</b>	8	23,425		23,075
<b>Current Assets</b>				
Debtors and prepayments	7	8,328	19,402	
Cash at bank and in hand		<u>63,580</u>	<u>55,290</u>	
		71,908	74,692	
<b>Creditors: amounts falling due within one year</b>	9	<u>(14,136)</u>	<u>(20,617)</u>	
<b>Net Current Assets</b>		57,772		54,075
<b>Total Assets less Current Liabilities</b>		<u>81,197</u>		<u>77,150</u>
<b>Net Assets</b>	10	<u>81,197</u>		<u>77,150</u>
<b>Funds:</b>				
Unrestricted funds		81,197		77,150
Restricted funds		-		-
<b>Total funds</b>	11	<u>81,197</u>		<u>77,150</u>

Approved by the Trustees on ..... 5/12/2023 ..... and signed on its behalf by:

 Glyn Daniels

**Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol**

**Notes to the financial statements for the year ended 31 March 2023**

**1. Accounting policies**

**a) Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**b) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or when the funds are raised for particular restricted purposes.

**c) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be measured reliably.

**d) Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

**e) Fixed assets**

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

Equipment – 20% straight-line

**2. Total Resources Expended**

Charitable activities:	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Staff costs:				
Wages and national insurance	18,960	-	18,960	17,705
	<u>18,960</u>	<u>-</u>	<u>18,960</u>	<u>17,705</u>
Premises costs:				
Light and heat	16,520	-	16,520	19,444
Insurances	2,516	-	2,516	2,408
Repairs and renewals	8,016	-	8,016	2,871
Rates and water charges	2,800	-	2,800	2,617
Telephone and internet charges	752	-	752	726
Sundry	293	-	293	309
Licences	1,063	-	1,063	629
Cleaning and consumables	2,101	-	2,101	1,123
Legal and professional fees	-	-	-	395
	<u>34,061</u>	<u>-</u>	<u>34,061</u>	<u>30,522</u>
Management and administration				
Postage and stationery	669	-	669	432
Accountancy	1,800	-	1,800	1,656
Bank charges	77	-	77	26
	<u>2,546</u>	<u>-</u>	<u>2,546</u>	<u>2,114</u>
Depreciation:				
Equipment	5,401	-	5,401	88
	<u>5,401</u>	<u>-</u>	<u>5,401</u>	<u>88</u>
	<u>60,968</u>	<u>-</u>	<u>60,968</u>	<u>50,429</u>

**Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol**

**Notes to the financial statements for the year ended 31 March 2023**

<b>3. Total incoming resources</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Hire of rooms and soft play	48,803	35,881
Contributions towards costs	16,114	10,416
Bank interest	98	3
Grants received	<u>-</u>	<u>22,607</u>
	<b><u>65,015</u></b>	<b><u>68,907</u></b>
<b>4. Net income for the year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Accountancy fees – Independent examination	480	480
Other services	1,320	1,176
Depreciation	<u>5,401</u>	<u>88</u>
The trustees were not reimbursed for any expenses during the year (2022 – Nil)		
<b>5. Staff costs and numbers</b>	<b>2023</b>	<b>2022</b>
Salaries	18,960	17,705
	<u>18,960</u>	<u>17,705</u>
No employee received emoluments of more than £60,000		
The average number of employees was as follows:		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Y Ganolfan Gymunedol staff	<u>1</u>	<u>1</u>
<b>6. Taxation</b>		
The charitable is exempt from tax on its charitable activities.		
<b>7. Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Debtors and prepayments	<u>8,328</u>	<u>19,402</u>

**Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol**

**Notes to the financial statements for the year ended 31 March 2023**

**8. Tangible Fixed Assets**

	Equipment £	Total £
Cost:		
At 1 April 2022	24,376	24,376
Additions	5,752	5,752
At 31 March 2023	<u>30,128</u>	<u>30,128</u>
Depreciation:		
At 1 April 2022	1,301	1,301
Charge for year	5,402	5,402
At 31 March 2023	<u>6,703</u>	<u>6,703</u>
Net book values:		
At 31 March 2023	<u>23,425</u>	<u>23,425</u>
At 31 March 2022	<u>23,075</u>	<u>23,075</u>

**9. Creditors: amounts falling due within one year**

	2023 £	2022 £
Other creditors and accruals	<u>14,136</u>	<u>20,617</u>

**10. Analysis of Net Assets between Funds**

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Tangible fixed assets	23,425	-	23,425	23,075
Current assets	71,908	-	71,908	74,692
Current liabilities	<u>(14,136)</u>	<u>-</u>	<u>(14,136)</u>	<u>(20,617)</u>
	<u>81,197</u>	<u>-</u>	<u>81,197</u>	<u>77,150</u>

**11. Movements In Funds**

	at 1.4.22 £	Incoming resources £	Resources expended £	Transfer £	at 31.3.23 £
Unrestricted funds	-	-	-	-	-
General fund	<u>77,150</u>	<u>65,015</u>	<u>(60,968)</u>	-	<u>81,197</u>
	<u>77,150</u>	<u>65,015</u>	<u>(60,968)</u>	-	<u>81,197</u>

**FFESTINIOG COMMUNITY ASSOCIATION**

England & Wales - Charity number 502456

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# Accounts

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**Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol**

**Report of the Trustees and unaudited financial statements  
For the year ended 31 March 2022**

**Registered Charity Number: 502456**

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

**Contents**

	<b>Page</b>
Legal and administrative information	1
Report of the Trustees	2
Report of the Independent Examiner	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the financial statements	6 - 8

**Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol**

**Legal and administrative information**

**Registered Charity Number:** 502456

**Trustees**

Glyn Daniels

Ann Meiriona Coxon - Appointed 1 April 2021

Geraint Wyn Parry - Appointed 1 April 2021

Erwyn Jones - Resigned 15 May 2022

**Principal address**

Y Ganolfan Gymdeithasol  
Ffordd Wynne  
Blaenau Ffestiniog  
Gwynedd  
LL41 3UF

**Independent Examiner**

D E Thomas  
J Llywelyn Hughes & Co  
Chartered Accountants  
Ty'r Bont  
Llanrwst  
LL26 0EY

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

Report of the trustees for the year ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015).

**Constitution and objects**

The Charity is governed by the revised constitution of 7 October 2002 and aims to provide a service to the community in the urban district of Ffestiniog and the neighbourhood.

**Summary of main activities**

The centre provides facilities for education, training, arts, culture, sport and recreation for people of all ages within the community.

**Public benefit**

The trustees confirm that they have complied with their duties as set out in Section 17(5) of the 2011 Charities Act to have due regard to the Charity Commission's general guidance on public benefit.

**Financial Review**

The charity's total fund balance at the financial year end was £77,150 (2021: £58,672)

The majority of the charity's income came from the hire of rooms for the public's benefit and contributions received from other voluntary groups towards premises costs.

**Statement of Trustees Responsibilities**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 4/10/2022 and signed on its behalf by:

  
..... Glyn Daniels  
Trustee

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

Independent examiner's report to the trustees of  
Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

**Independent examiner's statement**

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

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with those records; or
3. the accounts did 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



D E Thomas  
J Llywelyn Hughes & Co  
Chartered Accountants  
Ty'r Bont  
Llanrwst  
LL26 0EY

Date..... 01.10.2022 .....

**Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol**

**Statement of Financial Activities (including Income and Expenditure Account)  
for the year ended 31 March 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Income and Endowments</b>					
Charitable activities		46,297	-	46,297	37,738
Grants received		22,607	-	22,607	
Coronavirus support payments		-	-	-	25,923
Investment income		3	-	3	122
<b>Total incoming resources</b>	3	68,907	-	68,907	63,783
<b>Expenditure</b>					
Charitable activities		50,429	-	50,429	50,304
<b>Total resources expended</b>	2	50,429	-	50,428	50,304
Net income/(expenditure)		18,478	-	18,478	13,479
<b>Reconciliation of Funds</b>					
Total funds brought forward		18,478	-	18,478	13,479
		58,672	-	58,672	45,193
Total funds carried forward	11	77,150	-	77,150	58,672

**Continuing Operations**


All incoming resources and resources expended derive from continuing activities.

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

Balance Sheet as at 31 March 2022

Notes	2022		2021	
	£	£	£	£
<b>Tangible Fixed Assets</b>	8	23,075		185
<b>Current Assets</b>				
Debtors and prepayments	7	19,402	10,531	
Cash at bank and in hand		<u>55,290</u>	<u>56,239</u>	
		74,692	66,770	
<b>Creditors: amounts falling due within one year</b>	9	<u>(20,617)</u>	<u>(8,283)</u>	
<b>Net Current Assets</b>		54,075		58,487
<b>Total Assets less Current Liabilities</b>		<u>77,150</u>		<u>58,672</u>
<b>Net Assets</b>	10	<u>77,150</u>		<u>58,672</u>
<b>Funds:</b>				
Unrestricted funds		77,150		58,672
Restricted funds		-		-
<b>Total funds</b>	11	<u>77,150</u>		<u>58,672</u>

Approved by the Trustees on 4/10/2022 and signed on its behalf by:

  
.....Glyn Daniels

**Ffestiniog Community Association**  
T/A Y Ganolfan Gymdeithasol

**Notes to the financial statements for the year ended 31 March 2022**

**1. Accounting policies**

**a) Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**b) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or when the funds are raised for particular restricted purposes.

**c) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be measured reliably.

**d) Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

**e) Fixed assets**

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

Equipment – 20% on reducing balance

**2. Total Resources Expended**

Charitable activities:	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Meals for residents scheme	—	—	—	9,640
Staff costs:				
Wages and national insurance	17,705	-	17,705	11,872
	<u>17,705</u>	<u>—</u>	<u>17,705</u>	<u>11,782</u>
Premises costs:				
Light and heat	19,444	-	19,444	11,629
Insurances	2,408	-	2,408	2,342
Repairs and renewals	2,871	-	2,871	9,148
Rates and water charges	2,617	-	2,617	2,384
Telephone and internet charges	726	-	726	279
Sundry	309	-	309	303
Licences	629	-	629	135
Cleaning and consumables	1,123	-	1,123	799
Legal and professional fees	395	-	395	-
	<u>30,522</u>	<u>—</u>	<u>30,522</u>	<u>27,019</u>
Management and administration				
Postage and stationery	432	-	432	288
Accountancy	1,656	-	1,656	1,440
Bank charges	26	-	26	-
	<u>2,114</u>	<u>—</u>	<u>2,114</u>	<u>1,728</u>
Depreciation:				
Equipment	88	—	88	45
	<u>88</u>	<u>—</u>	<u>88</u>	<u>45</u>
	<u>50,429</u>	<u>—</u>	<u>50,429</u>	<u>50,304</u>

**Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol**

**Notes to the financial statements for the year ended 31 March 2022**

**3. Total incoming resources**

	<b>2022</b>	<b>2021</b>
	£	£
Hire of rooms and soft play	35,881	23,128
Membership	-	-
Contributions towards costs	10,416	4,950
Bank interest	3	122
Grants received	22,607	-
Coronavirus support payments	-	25,923
National lottery grant	-	9,620
Bank compensation	-	40
	<u>68,907</u>	<u>63,783</u>

**4. Net income for the year**

	<b>2022</b>	<b>2021</b>
	£	£
This is stated after charging:		
Accountancy fees -- Independent examination	480	480
Other services	1176	960
Depreciation	<u>88</u>	<u>45</u>

The trustees were not reimbursed for any expenses during the year (2021 – Nil)

**5. Staff costs and numbers**

	<b>2022</b>	<b>2021</b>
Salaries	17,705	11,872
	<u>17,705</u>	<u>11,872</u>

No employee received emoluments of more than £60,000

The average number of employees was as follows:

	<b>2022</b>	<b>2021</b>
	£	£
Y Ganolfan Gymunedol staff	<u>1</u>	<u>1</u>

**6. Taxation**

The charitable is exempt from tax on its charitable activities.

**7. Debtors**

	<b>2022</b>	<b>2021</b>
	£	£
Debtors and prepayments	<u>19,402</u>	<u>10,531</u>

**Ffestiniog Community Association**  
T/A Y Ganolfan Gymdeithasol

**Notes to the financial statements for the year ended 31 March 2022**

**8. Tangible Fixed Assets**

	Equipment £	Total £
Cost:		
At 1 April 2021	1,398	1,398
Additions	22,978	22,978
At 31 March 2022	<u>24,376</u>	<u>24,376</u>
Depreciation:		
At 1 April 2021	1,213	1,213
Charge for year	88	88
At 31 March 2022	<u>1,301</u>	<u>1,301</u>
Net book values:		
At 31 March 2022	<u>23,075</u>	<u>23,075</u>
At 31 March 2021	<u>185</u>	<u>185</u>

**9. Creditors: amounts falling due within one year**

	2022 £	2021 £
Other creditors and accruals	<u>20,617</u>	<u>8,283</u>

**10. Analysis of Net Assets between Funds**

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Tangible fixed assets	23,075	-	23,075	185
Current assets	74,692	-	74,692	66,770
Current liabilities	<u>(20,617)</u>	-	<u>(20,617)</u>	<u>(8,283)</u>
	<u>77,150</u>	<u>-</u>	<u>77,150</u>	<u>58,672</u>

**11. Movements In Funds**

	at 1.4.21 £	Incoming resources £	Resources expended £	Transfer £	at 31.3.22 £
Unrestricted funds	-	-	-	-	-
General fund	<u>58,672</u>	<u>68,907</u>	<u>(50,429)</u>	-	<u>77,150</u>
	<u>58,672</u>	<u>68,907</u>	<u>(50,429)</u>	-	<u>77,150</u>

**FFESTINIOG COMMUNITY ASSOCIATION**

England & Wales - Charity number 502456

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# Accounts

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Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

Report of the Trustees and unaudited financial statements  
For the year ended 31 March 2021

Registered Charity Number: 502456

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

**Contents**

	<b>Page</b>
Legal and administrative information	1
Report of the Trustees	2
Report of the Independent Examiner	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the financial statements	6 - 8

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

**Legal and administrative information**

**Registered Charity Number:** 502456

**Trustees**

Erwyn Jones

Glyn Daniels

**Principal address**

Y Ganolfan Gymdeithasol

Ffordd Wynne

Blaenau Ffestiniog

Gwynedd

LL41 3UF

**Independent Examiner**

R A Thomas

J Llywelyn Hughes & Co

Chartered Accountants

Ty'r Bont

Llanrwst

LL26 0EY

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

Report of the trustees for the year ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015).

**Constitution and objects**

The Charity is governed by the revised constitution of 7 October 2002 and aims to provide a service to the community in the urban district of Ffestiniog and the neighbourhood.

**Summary of main activities**

The centre provides facilities for education, training, arts, culture, sport and recreation for people of all ages within the community.

**Public benefit**

The trustees confirm that they have complied with their duties as set out in Section 17(5) of the 2011 Charities Act to have due regard to the Charity Commission's general guidance on public benefit.

**Financial Review**

The charity's total fund balance at the financial year end was £58,672 (2020: £45,193)

The majority of the charity's income came from the hire of rooms for the public's benefit and contributions received from other voluntary groups towards premises costs.

**Statement of Trustees Responsibilities**

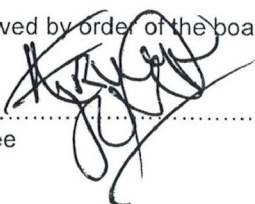
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on.....<sup>18-10-21</sup>.....and signed on its behalf by:

  
..... Erwyn Jones  
Trustee

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

Independent examiner's report to the trustees of  
Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

**Independent examiner's statement**

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

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with those records; or
3. the accounts did 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

*R A Thomas*

R A Thomas  
J Llywelyn Hughes & Co  
Chartered Accountants  
Ty'r Bont  
Llanrwst  
LL26 0EY

Date 29-10-2021

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

Statement of Financial Activities (including Income and Expenditure Account)  
for the year ended 31 March 2021

	Notes	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
		£	£	£	£
<b>Income and Endowments</b>					
Charitable activities		28,118	9,620	37,738	84,968
Coronavirus support payments		25,923	-	25,923	-
Investment income		122	-	122	128
<b>Total incoming resources</b>	3	54,163	9,620	63,783	85,096
<b>Expenditure</b>					
Charitable activities		38,979	11,325	50,304	51,353
<b>Total resources expended</b>	2	38,979	11,325	50,304	51,353
Net income/(expenditure)		15,184	(1,705)	13,479	33,743
Transfers between funds		( 20)	20	-	-
<b>Reconciliation of Funds</b>		15,164	(1,685)	13,479	33,743
Total funds brought forward		43,508	1,685	45,193	11,450
<b>Total funds carried forward</b>	11	58,672	-	58,672	45,193

**Continuing Operations**

All incoming resources and resources expended derive from continuing activities.

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

Balance Sheet as at 31 March 2021

Notes	2021		2020	
	£	£	£	£
<b>Tangible Fixed Assets</b>	8	185		230
<b>Current Assets</b>				
Debtors and prepayments	7	10,531	15,789	
Cash at bank and in hand		<u>56,239</u>	<u>38,089</u>	
		66,770	53,878	
<b>Creditors: amounts falling due within one year</b>	9	<u>( 8,283)</u>	<u>(8,915)</u>	
<b>Net Current Assets</b>		58,487		44,963
<b>Total Assets less Current Liabilities</b>		<u>58,672</u>		<u>45,193</u>
<b>Net Assets</b>	10	<u>58,672</u>		<u>45,193</u>
<b>Funds:</b>				
Unrestricted funds		58,672		43,508
Restricted funds		-		1,685
<b>Total funds</b>	11	<u>58,672</u>		<u>45,193</u>

Approved by the Trustees on 18-10-21 and signed on its behalf by:

  
.....Erwyn Jones

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

Notes to the financial statements for the year ended 31 March 2021

1. Accounting policies

a) Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or when the funds are raised for particular restricted purposes.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be measured reliably.

d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

Equipment – 20% on reducing balance

2. Total Resources Expended

Charitable activities:	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Meals for residents scheme	-	9,640	9,640	-
Staff costs:				
Wages and national insurance	11,872	-	11,872	9,585
Redundancy Pay	-	-	-	200
	<u>11,872</u>	<u>-</u>	<u>11,872</u>	<u>9,785</u>
Premises costs:				
Light and heat	11,629	-	11,629	28,385
Insurances	2,342	-	2,342	2,118
Repairs and renewals	7,463	1,685	9,148	3,859
Rates and water charges	2,384	-	2,384	1,558
Telephone and internet charges	279	-	279	1,585
Sundry	303	-	303	12
Licences	135	-	135	153
Cleaning and consumables	799	-	799	1,999
	<u>25,334</u>	<u>1,685</u>	<u>27,019</u>	<u>39,669</u>
Management and administration				
Postage and stationery	288	-	288	399
Accountancy	1,440	-	1,440	1,440
	<u>1,728</u>	<u>-</u>	<u>1,728</u>	<u>1,839</u>
Depreciation:				
Equipment	45	-	45	60
	<u>45</u>	<u>-</u>	<u>45</u>	<u>60</u>
	<u>38,979</u>	<u>11,325</u>	<u>40,361</u>	<u>51,353</u>

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

Notes to the financial statements for the year ended 31 March 2021

3. Total incoming resources

	2021 £	2020 £
Hire of rooms and soft play	23,128	28,402
Membership	-	180
Contributions towards costs	4,950	30,469
Overprovisions of utilities previous years	-	25,917
Bank interest	122	128
Coronavirus support payments	25,923	-
National lottery grant	9,620	-
Bank compensation	40	-
	<u>63,783</u>	<u>85,096</u>

4. Net income for the year

	2021 £	2020 £
This is stated after charging:		
Accountancy fees – Independent examination	480	480
Other services	960	960
Depreciation	<u>45</u>	<u>60</u>

The trustees were not reimbursed for any expenses during the year (2020 – Nil)

5. Staff costs and numbers

	2021 £	2020 £
Salaries	11,872	9,585
Redundancy pay	-	200
	<u>11,872</u>	<u>9,785</u>

No employee received emoluments of more than £60,000

The average number of employees was as follows:

	2021 £	2020 £
Y Ganolfan Gymunedol staff	<u>1</u>	<u>2</u>

6. Taxation

The charitable is exempt from tax on its charitable activities.

7. Debtors

	2021 £	2020 £
Debtors and prepayments	<u>10,531</u>	<u>15,789</u>

Ffestiniog Community Association  
T/A Y Ganolfan Gymdeithasol

Notes to the financial statements for the year ended 31 March 2021

8. Tangible Fixed Assets

	Equipment £	Total £
Cost:		
At 1 April 2020	1,398	1,398
At 31 March 2021	<u>1,398</u>	<u>1,398</u>
Depreciation:		
At 1 April 2020	1,168	1,168
Charge for year	<u>45</u>	<u>45</u>
At 31 March 2021	<u>1,213</u>	<u>1,213</u>
Net book values:		
At 31 March 2021	<u>185</u>	<u>185</u>
At 31 March 2020	<u>230</u>	<u>230</u>

9. Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	<u>8,283</u>	<u>8,915</u>

10. Analysis of Net Assets between Funds

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Tangible fixed assets	185	-	185	230
Current assets	66,770	-	66,770	53,878
Current liabilities	<u>( 8,283)</u>	<u>-</u>	<u>( 8,283)</u>	<u>(8,915)</u>
	<u>58,672</u>	<u>-</u>	<u>58,672</u>	<u>45,193</u>

11. Movements In Funds

	at 1.4.20 £	Incoming resources £	Resources expended £	Transfer £	at 31.3.21 £
Unrestricted funds	1,685	9,620	(11,325)	20	-
General fund	<u>43,508</u>	<u>54,163</u>	<u>(38,979)</u>	<u>20</u>	<u>58,672</u>
	<u>45,193</u>	<u>63,783</u>	<u>(50,304)</u>	<u>-</u>	<u>58,672</u>