

RHYL COMMUNITY ASSOCIATION

England & Wales - Charity number 511731

Details

Other names RHYL COMMUNITY CENTRES

Status Registered

Legal form Other

Registered 1981-08-07

Register [View on the Charity Commission register](#)

Contact

Address Fforddlas Community Centre
Fforddlas
Rhyl
Rhyl
LL18 2EB

Phone 01745 330346

Email rca@rcacentres.co.uk

Website www.rcacentres.co.uk

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF RHYL 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. (FOR FURTHER DETAILS SEE CLAUSE 2 OF THE CONSTITUTION)

Activities: To promote the benefit of the inhabitants of Rhyl and neighbourhood by associating the local authority, 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 by provision and management of commu

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** RHYL AND THE NEIGHBOURHOOD
- Denbighshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£104,478	£127,252	-	-
2024-03-31	£123,321	£164,210	-	-
2023-03-31	£156,119	£161,516	-	-
2022-03-31	£142,668	£155,516	-	-
2021-03-31	£156,343	£141,083	-	-

Trustees

Name	Role	Appointed
Margaret O'Sullivan	Chair	2021-11-09
Helen Jones		2022-11-23
William Henry Whittaker MBE		2021-11-09

RHYL COMMUNITY ASSOCIATION

England & Wales - Charity number 511731

Accounts

REGISTERED CHARITY NUMBER: 511731

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Rhyl Community Association**

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Rhyl Community Association

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for the year ended 31 March 2025**

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Rhyl Community Association
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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to promote the benefit of the inhabitants of Rhyl and the surrounding neighbourhood by associating the local authority, 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.

Public benefit

The trustees have had due regard to the Charity Commission's guidance on public benefit. The charity provides public benefit by making facilities available to the local community for recreational, leisure and social purposes. These facilities support community cohesion, wellbeing and social inclusion. The beneficiaries are members of the public living in Rhyl and the surrounding area, without restriction.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The continued operation of the Community Centre throughout the year enabled a wide range of community activities to take place, supporting social interaction and engagement within the local area. The trustees consider the consistent use of the facilities and the ongoing demand from community groups to be a key indicator of the charity's effectiveness.

The combined efforts of staff, volunteers and trustees ensured that the facilities were well managed and maintained, allowing the charity to fulfil its objectives and deliver ongoing benefit to the local community.

FINANCIAL REVIEW

Financial position

During the year ended 31 March 2025, the charity had total income of £103,805, generated primarily from the use and hire of the Community Centre and related activities. Expenditure was incurred in relation to staffing costs, building running costs, maintenance, insurance and utilities.

The trustees consider the charity's financial position at the year end to be satisfactory and sufficient to support its ongoing activities and commitments.

Reserves policy

The trustees have established a reserves policy to ensure that sufficient funds are available to maintain the Community Centre and meet unforeseen costs. The charity aims to maintain reserves of approximately £10,000, which the trustees consider appropriate given the charity's level of activity, staffing commitments and ongoing property-related obligations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The charity is administered by its trustees, who meet regularly to review activities, finances and future plans. Trustees are appointed in accordance with the governing document. No trustee received remuneration or other benefits from the charity during the year.

The trustees are responsible for the overall governance and strategic direction of the charity. Day-to-day operations are delegated to paid staff, supported by volunteers, who assist in delivering the charity's activities and maintaining the Community Centre.

Risk management

The trustees regularly review the major risks to which the charity is exposed. These include financial sustainability, health and safety, staffing, and the ongoing maintenance of the Community Centre. Appropriate controls are in place, including financial oversight, insurance cover, health and safety procedures and regular building inspections, to mitigate these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

511731

Rhyl Community Association

Report of the Trustees
for the year ended 31 March 2025

Principal address

Community Centre
20 Ffordd Las
Rhyl
Denbighshire
LL18 2EB

Trustees

Mrs M O'Sullivan
Mr W H Whittaker
Ms H Jones

Independent Examiner

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

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).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they 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 Charities 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 and The Charity (Accounts and Reports) Regulations 2008. 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 26/01/2026 and signed on its behalf by:


Trustee

**Independent Examiner's Report to the Trustees of
Rhyl Community Association**

Independent examiner's report to the trustees of Rhyl Community Association

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

Responsibilities and basis of report

As the charity trustees of the Trust 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. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jason Matischok

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 26/01/2026

Rhyl Community Association
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	3		
Charitable activities		104,478	123,319
Investment income	2	4	1
Other income		1	1
Total		<u>104,483</u>	<u>123,321</u>
 EXPENDITURE ON			
Charitable activities			
Charitable activities		<u>127,252</u>	<u>164,210</u>
NET INCOME/(EXPENDITURE)		(22,769)	(40,889)
 RECONCILIATION OF FUNDS			
Total funds brought forward		403,238	444,127
TOTAL FUNDS CARRIED FORWARD		<u><u>380,469</u></u>	<u><u>403,238</u></u>

The notes form part of these financial statements

Rhyl Community Association

Balance Sheet
31 March 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	7	405,689	413,968
CURRENT ASSETS			
Debtors	8	3,811	40,023
Cash at bank		22,828	9,487
		<u>26,639</u>	<u>49,510</u>
CREDITORS			
Amounts falling due within one year	9	(51,859)	(60,240)
NET CURRENT ASSETS		<u>(25,220)</u>	<u>(10,730)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		380,469	403,238
NET ASSETS		<u>380,469</u>	<u>403,238</u>
FUNDS	11		
Unrestricted funds		380,469	403,238
TOTAL FUNDS		<u>380,469</u>	<u>403,238</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26/01/2026 and were signed on its behalf by:


Trustee

Rhyl Community Association

Notes to the Financial Statements for the year ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 '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, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Volunteer help

The value of any voluntary help received is not included within expenditure. Where applicable, a description is included in the trustees' annual report.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - at variable rates on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Freehold property revaluation

The charity have adopted the revaluation model in respect of its freehold property. Freehold property will be revalued to its fair value annually, revaluation gains and losses are recognised in a revaluation reserve. The policy applies to all assets in this category.

Rhyl Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

2.	INVESTMENT INCOME	2025	2024
		£	£
	Deposit account interest	4	1
		<u>4</u>	<u>1</u>
3.	INCOME FROM CHARITABLE ACTIVITIES	2025	2024
		£	£
	Rents Received	104,478	123,319
	Activity Charitable activities	<u>104,478</u>	<u>123,319</u>
4.	TRUSTEES' REMUNERATION AND BENEFITS		
	There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.		
	Trustees' expenses		
	There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.		
5.	STAFF COSTS		
	The average monthly number of employees during the year was as follows:		
		2025	2024
	Average no. of employees	4	4
		<u>4</u>	<u>4</u>
	No employees received emoluments in excess of £60,000.		
6.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		Unrestricted funds
			£
	INCOME AND ENDOWMENTS FROM		
	Charitable activities		
	Charitable activities		123,319
	Investment income		1
	Other income		1
	Total		<u>123,321</u>
	EXPENDITURE ON		
	Charitable activities		
	Charitable activities		<u>164,210</u>
	NET INCOME/(EXPENDITURE)		(40,889)
	RECONCILIATION OF FUNDS		
	Total funds brought forward		444,127
	TOTAL FUNDS CARRIED FORWARD		<u><u>403,238</u></u>

Rhyl Community Association

Notes to the Financial Statements - continued
for the year ended 31 March 2025

11. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
Fforddlas Community Centre	180,445	(9,461)	3,000	173,984
Tynewydd Community Centre	6,174	1,411	-	7,585
Wellington Community Centre	216,619	(14,719)	(3,000)	198,900
	<u>403,238</u>	<u>(22,769)</u>	<u>-</u>	<u>380,469</u>
TOTAL FUNDS	<u>403,238</u>	<u>(22,769)</u>	<u>-</u>	<u>380,469</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Fforddlas Community Centre	82,400	(91,861)	(9,461)
Tynewydd Community Centre	8,075	(6,664)	1,411
Wellington Community Centre	14,008	(28,727)	(14,719)
	<u>104,483</u>	<u>(127,252)</u>	<u>(22,769)</u>
TOTAL FUNDS	<u>104,483</u>	<u>(127,252)</u>	<u>(22,769)</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
Fforddlas Community Centre	200,169	(19,724)	180,445
Tynewydd Community Centre	1,293	4,881	6,174
Wellington Community Centre	242,665	(26,046)	216,619
	<u>444,127</u>	<u>(40,889)</u>	<u>403,238</u>
TOTAL FUNDS	<u>444,127</u>	<u>(40,889)</u>	<u>403,238</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Fforddlas Community Centre	97,680	(117,404)	(19,724)
Tynewydd Community Centre	8,285	(3,404)	4,881
Wellington Community Centre	17,356	(43,402)	(26,046)
	<u>123,321</u>	<u>(164,210)</u>	<u>(40,889)</u>
TOTAL FUNDS	<u>123,321</u>	<u>(164,210)</u>	<u>(40,889)</u>

Rhyl Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
Fforddlas Community Centre	200,169	(29,185)	3,000	173,984
Tynwydd Community Centre	1,293	6,292	-	7,585
Wellington Community Centre	242,665	(40,765)	(3,000)	198,900
	<u>444,127</u>	<u>(63,658)</u>	<u>-</u>	<u>380,469</u>
TOTAL FUNDS	<u>444,127</u>	<u>(63,658)</u>	<u>-</u>	<u>380,469</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Fforddlas Community Centre	180,080	(209,265)	(29,185)
Tynwydd Community Centre	16,360	(10,068)	6,292
Wellington Community Centre	31,364	(72,129)	(40,765)
	<u>227,804</u>	<u>(291,462)</u>	<u>(63,658)</u>
TOTAL FUNDS	<u>227,804</u>	<u>(291,462)</u>	<u>(63,658)</u>

12. RELATED PARTY DISCLOSURES

During the year the association repaid loans totalling £13,700 to an employee and the treasurer. Included in other creditors at the year end is an amount of £4,800 (2024: £18,500) still due back. Amounts are repayable on demand and interest free.

Rhyl Community Association
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	4	1
Charitable activities		
Rents Received	104,478	123,319
Other income		
Recharges	1	1
	<u>104,483</u>	<u>123,321</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	67,088	81,870
Social security	470	324
Pensions	3,600	3,600
Rates and water	3,394	3,961
Insurance	6,659	7,474
Light and heat	23,181	34,660
Telephone	1,510	2,140
Postage and stationery	676	254
Repairs and maintenance	10,055	9,966
Travel	-	8,500
	<u>116,633</u>	<u>152,749</u>
Support costs		
Management		
Freehold property	8,279	8,448
Bank loan interest	554	615
	<u>8,833</u>	<u>9,063</u>
Finance		
Bank charges	123	118
Governance costs		
Consultancy fees	-	1,200
Accountancy and legal fees	1,663	1,080
	<u>1,663</u>	<u>2,280</u>
Total resources expended	<u>127,252</u>	<u>164,210</u>
Net expenditure	<u>(22,769)</u>	<u>(40,889)</u>

This page does not form part of the statutory financial statements

RHYL COMMUNITY ASSOCIATION

England & Wales - Charity number 511731

Accounts

REGISTERED CHARITY NUMBER: 511731

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Rhyl Community Association**

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Rhyl Community Association

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for the year ended 31 March 2024**

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Rhyl Community Association
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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to promote the benefit of the inhabitants of Rhyl and the surrounding neighbourhood by associating the local authority, 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.

FINANCIAL REVIEW

Reserves policy

It is the general policy of the Charity to maintain a level of reserves that is necessary to enable the Charity to be managed efficiently and to provide a buffer, allowing for insurance cover. The trustees consider the most appropriate level of reserves would be £10,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

511731

Principal address

Community Centre
20 Ffordd Las
Rhyl
Denbighshire
LL18 2EB

Trustees

Mrs M O'Sullivan
Mr W H Whittaker
Ms H Jones

Independent Examiner

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Approved by order of the board of trustees on 16/5/25 and signed on its behalf by:

.....
Trustee

**Independent Examiner's Report to the Trustees of
Rhyl Community Association**

Independent examiner's report to the trustees of Rhyl Community Association

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

Responsibilities and basis of report

As the charity trustees of the Trust 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. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jason Matischok

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 16/5/25

Rhyl Community Association

**Statement of Financial Activities
for the year ended 31 March 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	3		
Charitable activities		123,319	156,119
Investment income	2	1	-
Other income		1	10,001
Total		<u>123,321</u>	<u>166,120</u>
 EXPENDITURE ON			
Charitable activities			
Charitable activities		164,210	161,397
Other		-	119
Total		<u>164,210</u>	<u>161,516</u>
 NET INCOME/(EXPENDITURE)		 (40,889)	 4,604
 RECONCILIATION OF FUNDS			
Total funds brought forward		444,127	439,523
 TOTAL FUNDS CARRIED FORWARD		 <u><u>403,238</u></u>	 <u><u>444,127</u></u>

The notes form part of these financial statements

Rhyl Community Association

Balance Sheet
31 March 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	7	413,968	422,416
CURRENT ASSETS			
Debtors	8	40,023	40,086
Cash at bank		9,487	29,312
		<u>49,510</u>	<u>69,398</u>
CREDITORS			
Amounts falling due within one year	9	(60,240)	(47,687)
		<u>(10,730)</u>	<u>21,711</u>
NET CURRENT ASSETS			
		<u>403,238</u>	<u>444,127</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>403,238</u>	<u>444,127</u>
NET ASSETS			
		<u>403,238</u>	<u>444,127</u>
FUNDS	11		
Unrestricted funds		403,238	444,127
TOTAL FUNDS		<u>403,238</u>	<u>444,127</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16/5/25 and were signed on its behalf by:


Trustee

The notes form part of these financial statements

Rhyl Community Association

Notes to the Financial Statements for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 '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, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Volunteer help

The value of any voluntary help received is not included within expenditure. Where applicable, a description is included in the trustees' annual report.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - at variable rates on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Freehold property revaluation

The charity have adopted the revaluation model in respect of its freehold property. Freehold property will be revalued to its fair value annually, revaluation gains and losses are recognised in a revaluation reserve. The policy applies to all assets in this category.

Rhyl Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

2.	INVESTMENT INCOME	2024	2023
		£	£
	Deposit account interest	1	-
		<u> </u>	<u> </u>
3.	INCOME FROM CHARITABLE ACTIVITIES	2024	2023
		£	£
	Rents Received	123,319	156,119
		<u> </u>	<u> </u>
4.	TRUSTEES' REMUNERATION AND BENEFITS		
	There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.		
	Trustees' expenses		
	There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.		
5.	STAFF COSTS		
	The average monthly number of employees during the year was as follows:		
		2024	2023
	Average no. of employees	4	5
		<u> </u>	<u> </u>
	No employees received emoluments in excess of £60,000.		
6.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		Unrestricted funds
			£
	INCOME AND ENDOWMENTS FROM		
	Charitable activities		
	Charitable activities		156,119
	Other income		10,001
	Total		<u>166,120</u>
	EXPENDITURE ON		
	Charitable activities		
	Charitable activities		161,397
	Other		119
	Total		<u>161,516</u>
	NET INCOME		4,604
	RECONCILIATION OF FUNDS		
	Total funds brought forward		439,523
	TOTAL FUNDS CARRIED FORWARD		<u>444,127</u>

Rhyl Community Association
Notes to the Financial Statements - continued
for the year ended 31 March 2024

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST OR VALUATION	
At 1 April 2023 and 31 March 2024	437,691
DEPRECIATION	
At 1 April 2023	15,275
Charge for year	8,448
At 31 March 2024	23,723
NET BOOK VALUE	
At 31 March 2024	413,968
At 31 March 2023	422,416

Cost or valuation at 31 March 2024 is represented by:

	Freehold property £
Valuation in 2022	437,691

The Fforddlas Community Centre included within Freehold Property was revalued in February 2020 to its fair value of £200,000.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	6,523	6,586
Other debtors	33,500	33,500
	<u>40,023</u>	<u>40,086</u>

Other debtors include an amount of £33,500 due on Completion of the sale of Wellington Road.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 10)	31,818	46,788
Trade creditors	990	-
Taxation and social security	5,338	-
Other creditors	22,094	899
	<u>60,240</u>	<u>47,687</u>

10. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	8,231	20,604
Bank loans	23,587	26,184
	<u>31,818</u>	<u>46,788</u>

Rhyl Community Association

Notes to the Financial Statements - continued
for the year ended 31 March 2024

11. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
Fforddlas Community Centre	200,169	(19,724)	180,445
Tynewydd Community Centre	1,293	4,881	6,174
Wellington Community Centre	242,665	(26,046)	216,619
	<u>444,127</u>	<u>(40,889)</u>	<u>403,238</u>
TOTAL FUNDS	<u>444,127</u>	<u>(40,889)</u>	<u>403,238</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Fforddlas Community Centre	97,680	(117,404)	(19,724)
Tynewydd Community Centre	8,285	(3,404)	4,881
Wellington Community Centre	17,356	(43,402)	(26,046)
	<u>123,321</u>	<u>(164,210)</u>	<u>(40,889)</u>
TOTAL FUNDS	<u>123,321</u>	<u>(164,210)</u>	<u>(40,889)</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
Fforddlas Community Centre	200,169	(16,538)	183,631
Tynewydd Community Centre	1,293	2,077	3,370
Wellington Community Centre	238,061	19,065	257,126
	<u>439,523</u>	<u>4,604</u>	<u>444,127</u>
TOTAL FUNDS	<u>439,523</u>	<u>4,604</u>	<u>444,127</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Fforddlas Community Centre	75,904	(92,442)	(16,538)
Tynewydd Community Centre	20,442	(18,365)	2,077
Wellington Community Centre	69,774	(50,709)	19,065
	<u>166,120</u>	<u>(161,516)</u>	<u>4,604</u>
TOTAL FUNDS	<u>166,120</u>	<u>(161,516)</u>	<u>4,604</u>

Rhyl Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
Fforddlas Community Centre	200,169	(36,262)	163,907
Tynewydd Community Centre	1,293	6,958	8,251
Wellington Community Centre	238,061	(6,981)	231,080
	<u>439,523</u>	<u>(36,285)</u>	<u>403,238</u>
TOTAL FUNDS	<u>439,523</u>	<u>(36,285)</u>	<u>403,238</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Fforddlas Community Centre	173,584	(209,846)	(36,262)
Tynewydd Community Centre	28,727	(21,769)	6,958
Wellington Community Centre	87,130	(94,111)	(6,981)
	<u>289,441</u>	<u>(325,726)</u>	<u>(36,285)</u>
TOTAL FUNDS	<u>289,441</u>	<u>(325,726)</u>	<u>(36,285)</u>

12. RELATED PARTY DISCLOSURES

During the year the association received loans totalling £18,500 from an employee and the treasurer. Amounts are repayable on demand and interest free. Following the sale of the property the loans will be repaid.

Rhyl Community Association
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	1	-
Charitable activities		
Rents Received	123,319	156,119
Other income		
Recharges	1	10,001
Total incoming resources	123,321	166,120
EXPENDITURE		
Charitable activities		
Wages	81,870	83,739
Social security	324	-
Pensions	3,600	-
Rates and water	3,961	3,971
Insurance	7,474	8,791
Light and heat	34,660	25,567
Telephone	2,140	2,003
Postage and stationery	254	142
Repairs and maintenance	9,966	14,763
Travel	8,500	-
	152,749	138,976
Support costs		
Management		
Freehold property	8,448	8,621
Bank loan interest	615	739
	9,063	9,360
Finance		
Bank charges	118	119
Governance costs		
Consultancy fees	1,200	12,161
Accountancy and legal fees	1,080	900
	2,280	13,061
Total resources expended	164,210	161,516
Net (expenditure)/income	(40,889)	4,604

This page does not form part of the statutory financial statements

RHYL COMMUNITY ASSOCIATION

England & Wales - Charity number 511731

Accounts

**Independent Examiner's Report to the Trustees of
Rhyl Community Association**

Independent examiner's report to the trustees of Rhyl Community Association

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

Responsibilities and basis of report

As the charity trustees of the Trust 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. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jason Matischok

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date:

Rhyl Community Association

**Balance Sheet
31 March 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
FIXED ASSETS			
Tangible assets	6	422,416	431,038
CURRENT ASSETS			
Debtors	7	40,086	36,715
Cash at bank		29,312	7,210
		69,398	43,925
CREDITORS			
Amounts falling due within one year	8	(47,687)	(35,440)
NET CURRENT ASSETS		21,711	8,485
TOTAL ASSETS LESS CURRENT LIABILITIES		444,127	439,523
NET ASSETS		444,127	439,523
FUNDS	10		
Unrestricted funds		444,127	439,523
TOTAL FUNDS		444,127	439,523

The financial statements were approved by the Board of Trustees and authorised for issue on29/11/2023..... and were signed on its behalf by:

.....*Mullwin*.....
Trustee

Rhyl Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

2.	INCOME FROM CHARITABLE ACTIVITIES		
		2023	2022
		£	£
	Activity		
	Grants	-	33,005
	Rents Received	156,119	109,661
		<u>156,119</u>	<u>142,666</u>
	Grants received, included in the above, are as follows:		
		2023	2022
		£	£
	Others	-	33,005
		<u>-</u>	<u>33,005</u>
3.	TRUSTEES' REMUNERATION AND BENEFITS		
		2023	2022
		£	£
	Trustees' fees	-	4,110
		<u>-</u>	<u>4,110</u>
	Trustees' expenses		
	There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.		
4.	STAFF COSTS		
	The average monthly number of employees during the year was as follows:		
		2023	2022
	Average no. of employees	5	5
		<u>5</u>	<u>5</u>
	No employees received emoluments in excess of £60,000.		
5.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		
			Unrestricted funds £
	INCOME AND ENDOWMENTS FROM		
	Charitable activities		
	Charitable activities		142,666
	Other income		2
	Total		<u>142,668</u>
	EXPENDITURE ON		
	Charitable activities		
	Charitable activities		151,406
	Other		4,110
	Total		<u>155,516</u>
	Net gains on investments		<u>105,000</u>
	NET INCOME		92,152
	RECONCILIATION OF FUNDS		
	Total funds brought forward		347,371

Rhyl Community Association

Notes to the Financial Statements - continued
for the year ended 31 March 2023

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 9)	46,788	32,330
Other creditors	899	3,110
	<u>47,687</u>	<u>35,440</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	20,604	-
Bank loans	26,184	32,330
	<u>46,788</u>	<u>32,330</u>

10. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
Fforddlas Community Centre	200,169	(16,538)	183,631
Tynewydd Community Centre	1,293	2,077	3,370
Wellington Community Centre	238,061	19,065	257,126
	<u>439,523</u>	<u>4,604</u>	<u>444,127</u>
TOTAL FUNDS	<u>439,523</u>	<u>4,604</u>	<u>444,127</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Fforddlas Community Centre	75,904	(92,442)	(16,538)
Tynewydd Community Centre	20,442	(18,365)	2,077
Wellington Community Centre	69,774	(50,709)	19,065
	<u>166,120</u>	<u>(161,516)</u>	<u>4,604</u>
TOTAL FUNDS	<u>166,120</u>	<u>(161,516)</u>	<u>4,604</u>

Rhyl Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

11. RELATED PARTY DISCLOSURES

There were no related party transactions during the year ended 31st March 2023.

Rhyl Community Association

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for the year ended 31 March 2023**

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RHYL COMMUNITY ASSOCIATION

England & Wales - Charity number 511731

Accounts

REGISTERED CHARITY NUMBER: 511731

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Rhyl Community Association

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Rhyl Community Association

**Contents of the Financial Statements
for the year ended 31 March 2022**

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Rhyl Community Association

**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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to promote the benefit of the inhabitants of Rhyl and the surrounding neighbourhood by associating the local authority, 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.

FINANCIAL REVIEW

Reserves policy

It is the general policy of the Charity to maintain a level of reserves that is necessary to enable the Charity to be managed efficiently and to provide a buffer, allowing for insurance cover. The trustees consider the most appropriate level of reserves would be £10,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

511731

Principal address

Wellington Centre
Wellington Road
Rhyl
Denbighshire
LL18 1LE


Trustees

Mr L C Rees (resigned 12/11/21)
Mrs M O'Sullivan
Mr W H Whittaker

Independent Examiner

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Approved by order of the board of trustees on 23/01/2023 and signed on its behalf by:


.....
Trustee

**Independent Examiner's Report to the Trustees of
Rhyl Community Association**

Independent examiner's report to the trustees of Rhyl Community Association

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

Responsibilities and basis of report

As the charity trustees of the Trust 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. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Salisbury Company Business Solutions Ltd.

Jason Matischok
FMAAT FCA
Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 23/01/2023

Rhyl Community Association

Statement of Financial Activities
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	3		
Charitable activities		142,666	145,715
Investment income	2	-	128
Other income		2	10,500
Total		<u>142,668</u>	<u>156,343</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		151,406	131,083
Other		4,110	10,000
Total		<u>155,516</u>	<u>141,083</u>
Net gains on investments		<u>105,000</u>	<u>-</u>
NET INCOME		92,152	15,260
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>347,371</u>	<u>332,111</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>439,523</u></u>	<u><u>347,371</u></u>

The notes form part of these financial statements

Rhyl Community Association

Balance Sheet
31 March 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS			
Tangible assets	7	431,037	740,012
CURRENT ASSETS			
Debtors	8	36,715	39,765
Cash at bank		7,210	18,424
		<u>43,925</u>	<u>58,189</u>
CREDITORS			
Amounts falling due within one year	9	(35,439)	(450,830)
NET CURRENT ASSETS		<u>8,486</u>	<u>(392,641)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>439,523</u>	<u>347,371</u>
NET ASSETS		<u>439,523</u>	<u>347,371</u>
FUNDS	11		
Unrestricted funds		<u>439,523</u>	<u>347,371</u>
TOTAL FUNDS		<u>439,523</u>	<u>347,371</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23/01/2023 and were signed on its behalf by:

M. Williams
Trustee

Rhyl Community Association

Notes to the Financial Statements for the year ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 '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, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Volunteer help

The value of any voluntary help received is not included within expenditure. Where applicable, a description is included in the trustees' annual report.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 2% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Freehold property revaluation

The charity have adopted the revaluation model in respect of its freehold property. Freehold property will be revalued to its fair value annually, revaluation gains and losses are recognised in a revaluation reserve. The policy applies to all assets in this category.

Going concern

Within the financial year the World Health Organisation (WHO) declared Covid-19 as a worldwide pandemic. In relation to this the trustees have reviewed the charity's performance and all other considerations, and as a result believe that the going concern basis is reasonable.

Rhyl Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

2. INVESTMENT INCOME		2022	2021
		£	£
Deposit account interest		-	128
		<u> </u>	<u> </u>

3. INCOME FROM CHARITABLE ACTIVITIES		2022	2021
		£	£
Grants	Activity	33,005	101,625
Rents Received	Charitable activities	109,661	44,090
		<u>142,666</u>	<u>145,715</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Others	33,005	-
Job Retention Scheme	-	69,625
Denbighshire County Council COVID Support Grants	-	32,000
	<u>33,005</u>	<u>101,625</u>

4. TRUSTEES' REMUNERATION AND BENEFITS		2022	2021
		£	£
Trustees' fees		4,110	10,000
		<u> </u>	<u> </u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. STAFF COSTS		2022	2021
		5	5
Average no. of employees		<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES			Unrestricted funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities			145,715
Investment income			128
Other income			10,500
Total			<u>156,343</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities			131,083
Other			10,000
Total			<u>141,083</u>

Rhyl Community Association

Notes to the Financial Statements - continued
for the year ended 31 March 2022

6.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £
	NET INCOME	15,260
	RECONCILIATION OF FUNDS	
	Total funds brought forward	332,111
	TOTAL FUNDS CARRIED FORWARD	<u>347,371</u>

7.	TANGIBLE FIXED ASSETS	Freehold property £
	COST OR VALUATION	
	At 1 April 2021	740,012
	Additions	10,179
	Grants	(417,500)
	Revaluations	105,000
	At 31 March 2022	<u>437,691</u>
	DEPRECIATION	
	Charge for year	6,654
	NET BOOK VALUE	
	At 31 March 2022	<u>431,037</u>
	At 31 March 2021	<u>740,012</u>

Cost or valuation at 31 March 2022 is represented by:

	Freehold property £
Valuation in 2022	<u>437,691</u>

The Fforddlas Community Centre included within Freehold Property was revalued in February 2020 to its fair value of £200,000.

8.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
		£	£
	Trade debtors	3,215	6,265
	Other debtors	33,500	33,500
		<u>36,715</u>	<u>39,765</u>

Other debtors include an amount of £33,500 due on Completion of the sale of Wellington Road.

Rhyl Community Association

Notes to the Financial Statements - continued
for the year ended 31 March 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 10)	32,330	32,330
Other creditors	3,109	418,500
	<u>35,439</u>	<u>450,830</u>

10. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>32,330</u>	<u>32,330</u>

11. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
Unrestricted funds			
Fforddlas Community Centre	95,169	105,000	200,169
Tynewydd Community Centre	1,293	-	1,293
Wellington Community Centre	250,909	(12,848)	238,061
	<u>347,371</u>	<u>92,152</u>	<u>439,523</u>
TOTAL FUNDS	<u>347,371</u>	<u>92,152</u>	<u>439,523</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
Fforddlas Community Centre	-	-	105,000	105,000
Wellington Community Centre	142,668	(155,516)	-	(12,848)
	<u>142,668</u>	<u>(155,516)</u>	<u>105,000</u>	<u>92,152</u>
TOTAL FUNDS	<u>142,668</u>	<u>(155,516)</u>	<u>105,000</u>	<u>92,152</u>

Comparatives for movement in funds

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
Unrestricted funds			
Fforddlas Community Centre	95,169	-	95,169
Tynewydd Community Centre	1,293	-	1,293
Wellington Community Centre	235,649	15,260	250,909
	<u>332,111</u>	<u>15,260</u>	<u>347,371</u>
TOTAL FUNDS	<u>332,111</u>	<u>15,260</u>	<u>347,371</u>

Rhyl Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Wellington Community Centre	156,343	(141,083)	15,260
TOTAL FUNDS	<u>156,343</u>	<u>(141,083)</u>	<u>15,260</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
Fforddlas Community Centre	95,169	105,000	200,169
Tynewydd Community Centre	1,293	-	1,293
Wellington Community Centre	235,649	2,412	238,061
	<u>332,111</u>	<u>107,412</u>	<u>439,523</u>
TOTAL FUNDS	<u>332,111</u>	<u>107,412</u>	<u>439,523</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Fforddlas Community Centre	-	-	105,000	105,000
Wellington Community Centre	299,011	(296,599)	-	2,412
	<u>299,011</u>	<u>(296,599)</u>	<u>105,000</u>	<u>107,412</u>
TOTAL FUNDS	<u>299,011</u>	<u>(296,599)</u>	<u>105,000</u>	<u>107,412</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions during the year ended 31st March 2022.

Rhyl Community Association
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	-	128
Charitable activities		
Grants	33,005	101,625
Rents Received	109,661	44,090
	<u>142,666</u>	<u>145,715</u>
Other income		
Recharges	2	10,500
	<u>2</u>	<u>10,500</u>
Total incoming resources	<u>142,668</u>	<u>156,343</u>
EXPENDITURE		
Charitable activities		
Wages	90,307	96,035
Rates and water	1,899	-
Insurance	7,878	6,609
Light and heat	23,154	14,228
Telephone	864	-
Postage and stationery	1,222	132
Repairs and maintenance	13,494	11,292
	<u>138,818</u>	<u>128,296</u>
Other		
Trustees' fees	4,110	10,000
Support costs		
Management		
Freehold property	6,654	-
Finance		
Bank charges	34	-
Governance costs		
Consultancy fees	4,100	2,787
Accountancy and legal fees	1,800	-
	<u>5,900</u>	<u>2,787</u>
Total resources expended	<u>155,516</u>	<u>141,083</u>
Net (expenditure)/income	<u>(12,848)</u>	<u>15,260</u>

This page does not form part of the statutory financial statements

RHYL COMMUNITY ASSOCIATION

England & Wales - Charity number 511731

Accounts

REGISTERED CHARITY NUMBER: 511731

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
Rhyl Community Association**

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Rhyl Community Association

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for the year ended 31 March 2021**

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Rhyl Community Association

**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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to promote the benefit of the inhabitants of Rhyl and the surrounding neighbourhood by associating the local authority, 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.

FINANCIAL REVIEW

Reserves policy

It is the general policy of the Charity to maintain a level of reserves that is necessary to enable the Charity to be managed efficiently and to provide a buffer, allowing for insurance cover. The trustees consider the most appropriate level of reserves would be £10,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

511731

Principal address

Wellington Centre
Wellington Road
Rhyl
Denbighshire
LL18 1LE

Trustees

Mr L C Rees
Mrs M O'Sullivan

Independent Examiner

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Approved by order of the board of trustees on 9/11/2021 and signed on its behalf by:


.....
Trustee

**Independent Examiner's Report to the Trustees of
Rhyl Community Association**

Independent examiner's report to the trustees of Rhyl Community Association

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

Responsibilities and basis of report

As the charity trustees of the Trust 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. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jason Matischok
Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 9/11/2021

Rhyl Community Association

Statement of Financial Activities
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	3		
Charitable activities		145,715	103,607
Investment income	2	128	124
Other income		10,500	2
Total		<u>156,343</u>	<u>103,733</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		131,083	151,161
Other		10,000	10,000
Total		<u>141,083</u>	<u>161,161</u>
NET INCOME/(EXPENDITURE)		<u>15,260</u>	<u>(57,428)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		332,111	389,539
TOTAL FUNDS CARRIED FORWARD		<u><u>347,371</u></u>	<u><u>332,111</u></u>

The notes form part of these financial statements

Rhyl Community Association

Balance Sheet
31 March 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS			
Tangible assets	7	740,012	471,468
CURRENT ASSETS			
Debtors	8	39,765	39,913
Cash at bank		18,424	239,231
		<u>58,189</u>	<u>279,144</u>
CREDITORS			
Amounts falling due within one year	9	(450,830)	(418,501)
NET CURRENT ASSETS		<u>(392,641)</u>	<u>(139,357)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		347,371	332,111
NET ASSETS		<u>347,371</u>	<u>332,111</u>
FUNDS	11		
Unrestricted funds		347,371	332,111
TOTAL FUNDS		<u>347,371</u>	<u>332,111</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9/11/2021 and were signed on its behalf by:


Trustee

Rhyl Community Association

Notes to the Financial Statements for the year ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 '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, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Volunteer help

The value of any voluntary help received is not included within expenditure. Where applicable, a description is included in the trustees' annual report.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Freehold property revaluation

The charity have adopted the revaluation model in respect of its freehold property. Freehold property will be revalued to its fair value annually, revaluation gains and losses are recognised in a revaluation reserve. The policy applies to all assets in this category.

Going concern

Within the financial year the World Health Organisation (WHO) declared Covid-19 as a worldwide pandemic. In relation to this the trustees have reviewed the charity's performance and all other considerations, and as a result believe that the going concern basis is reasonable.

Rhyl Community Association
Notes to the Financial Statements - continued
for the year ended 31 March 2021

2. INVESTMENT INCOME	2021	2020
	£	£
Deposit account interest	128	124
	<u> </u>	<u> </u>

3. INCOME FROM CHARITABLE ACTIVITIES	2021	2020
	£	£
Grants	101,625	-
Rents Received	44,090	103,607
	<u> </u>	<u> </u>
	<u>145,715</u>	<u>103,607</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Job Retention Scheme	69,625	-
Denbighshire County Council COVID Support Grants	32,000	-
	<u> </u>	<u> </u>
	<u>101,625</u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS	2021	2020
	£	£
Trustees' fees	10,000	10,000
	<u> </u>	<u> </u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. STAFF COSTS		
The average monthly number of employees during the year was as follows:		
	2021	2020
Average no. of employees	5	5
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Charitable activities	103,607
Investment income	124
Other income	2
	<u> </u>
Total	<u>103,733</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	151,161
Other	10,000
	<u> </u>
Total	<u>161,161</u>

Rhyl Community Association

Notes to the Financial Statements - continued
for the year ended 31 March 2021

6.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £
	NET INCOME/(EXPENDITURE)	(57,428)
	RECONCILIATION OF FUNDS	
	Total funds brought forward	389,539
	TOTAL FUNDS CARRIED FORWARD	<u>332,111</u>

7.	TANGIBLE FIXED ASSETS	Freehold property £
	COST	
	At 1 April 2020	471,468
	Additions	268,544
	At 31 March 2021	<u>740,012</u>
	NET BOOK VALUE	
	At 31 March 2021	<u>740,012</u>
	At 31 March 2020	<u>471,468</u>

The Fforddlas Community Centre included within Freehold Property was revalued in October 2018 to its fair value of £95,000.

8.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
		£	£
	Trade debtors	6,265	6,413
	Other debtors	33,500	33,500
		<u>39,765</u>	<u>39,913</u>

Other debtors include an amount of £33,500 due on Completion of the sale of Wellington Road.

9.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
		£	£
	Bank loans and overdrafts (see note 10)	32,330	-
	Other creditors	418,500	418,501
		<u>450,830</u>	<u>418,501</u>

The other creditors balance represents grants received towards the refurbishment of the Fforddlas Community Centre, and will be released to the SOFA once the works have completed.

Rhyl Community Association

Notes to the Financial Statements - continued
for the year ended 31 March 2021

10. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Bank loans	<u>32,330</u>	<u>-</u>

11. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
Fforddlas Community Centre	95,169	-	95,169
Tynewydd Community Centre	1,293	-	1,293
Wellington Community Centre	<u>235,649</u>	<u>15,260</u>	<u>250,909</u>
	<u>332,111</u>	<u>15,260</u>	<u>347,371</u>
TOTAL FUNDS	<u>332,111</u>	<u>15,260</u>	<u>347,371</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Wellington Community Centre	156,343	(141,083)	15,260
	<u>156,343</u>	<u>(141,083)</u>	<u>15,260</u>
TOTAL FUNDS	<u>156,343</u>	<u>(141,083)</u>	<u>15,260</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
Fforddlas Community Centre	95,445	(18,590)	18,314	95,169
Tynewydd Community Centre	2,999	(1,706)	-	1,293
Wellington Community Centre	<u>291,095</u>	<u>(37,132)</u>	<u>(18,314)</u>	<u>235,649</u>
	<u>389,539</u>	<u>(57,428)</u>	<u>-</u>	<u>332,111</u>
TOTAL FUNDS	<u>389,539</u>	<u>(57,428)</u>	<u>-</u>	<u>332,111</u>

Rhyl Community Association

Notes to the Financial Statements - continued
for the year ended 31 March 2021

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Fforddlas Community Centre	7,540	(26,130)	(18,590)
Tynewydd Community Centre	23,435	(25,141)	(1,706)
Wellington Community Centre	72,758	(109,890)	(37,132)
	<u>103,733</u>	<u>(161,161)</u>	<u>(57,428)</u>
TOTAL FUNDS	<u>103,733</u>	<u>(161,161)</u>	<u>(57,428)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
Fforddlas Community Centre	95,445	(18,590)	18,314	95,169
Tynewydd Community Centre	2,999	(1,706)	-	1,293
Wellington Community Centre	291,095	(21,872)	(18,314)	250,909
	<u>389,539</u>	<u>(42,168)</u>	<u>-</u>	<u>347,371</u>
TOTAL FUNDS	<u>389,539</u>	<u>(42,168)</u>	<u>-</u>	<u>347,371</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Fforddlas Community Centre	7,540	(26,130)	(18,590)
Tynewydd Community Centre	23,435	(25,141)	(1,706)
Wellington Community Centre	229,101	(250,973)	(21,872)
	<u>260,076</u>	<u>(302,244)</u>	<u>(42,168)</u>
TOTAL FUNDS	<u>260,076</u>	<u>(302,244)</u>	<u>(42,168)</u>

12. CAPITAL COMMITMENTS

As at the year end the Charity had contracted to costs of approximately £285,000 in respect of the refurbishment of the Fforddlas Community Centre.

Rhyl Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

13. RELATED PARTY DISCLOSURES

There were no related party transactions during the year ended 31st March 2021.

Rhyl Community Association
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	128	124
Charitable activities		
Grants	101,625	-
Rents Received	44,090	103,607
	<u>145,715</u>	<u>103,607</u>
Other income		
Recharges	10,500	2
	<u>10,500</u>	<u>2</u>
Total incoming resources	156,343	103,733
EXPENDITURE		
Charitable activities		
Wages	96,035	100,429
Rates and water	-	4,070
Insurance	6,609	4,481
Light and heat	14,228	12,287
Telephone	-	2,726
Postage and stationery	132	2,275
Repairs and maintenance	11,292	6,573
	<u>128,296</u>	<u>132,841</u>
Other		
Trustees' fees	10,000	10,000
Support costs		
Governance costs		
Consultancy fees	2,787	18,320
	<u>2,787</u>	<u>18,320</u>
Total resources expended	141,083	161,161
	<u>141,083</u>	<u>161,161</u>
Net income/(expenditure)	15,260	(57,428)
	<u>15,260</u>	<u>(57,428)</u>

This page does not form part of the statutory financial statements