

**ANTUR DYFFRYN OGWEN CYFYNGEDIG**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023**

**Company Registration Number: 2041845**  
**Registered Charity Number: 517861**

**A.Hughes-Jones, Dyson & Co**  
**Chartered Accountants**  
**Caernarfon**

## ANTUR DYFFRYN OGWEN CYFYNGEDIG

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**ANTUR DYFFRYN OGWEN CYFYNGEDIG**  
**Report Of The Trustees For The Year Ended 31st March 2023**

The trustees present their annual report on the affairs of the Company together with the Accounts and Auditors Report for the above period.

**Principal Activities**

The principal activity of the company is the provision of a voluntary sector day care facility aimed at providing training for the mentally handicapped in general life skills whilst at the same time encouraging integration, socially and commercially, with the local community and the public in general. The objects of the Charity are met by the running of a café to provide a working environment for the students which allows them to deal with members of the public and work as a team.

Rental income is generated from the hair salon and residential flat which is part of the company's freehold property.

**Trustees**

The trustees of the company during the year were;

A Beechey  
D Austin  
M J Barlow

**Legal and Administrative Information**

The name of the Charity is Antur Dyffryn Ogwen Cyf. The Charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association (Company number 2041845).

The Charity registration number is 517861.

The registered office of the Charity is 2 Victoria Place, Bethesda, Gwynedd.

Bankers :- HSBC, High Street Bangor, Gwynedd and Nat West, Parc Menai Bangor Gwynedd.

Auditors :- A Hughes-Jones Dyson & Co, Capel Moreia, South Penrallt, Caernarfon, Gwynedd.

The day to day management of the company is delegated to Mr Arthur Beechey, CEO Agoriad Cyf

**Financial Summary**

The surplus for the year was £15,480 (2022 deficit £4,170). The net assets of the Charity increased from £63,920 to £79,400. The trustees are satisfied that there are sufficient assets available to fulfil the obligations of the Charity.

**Public Benefit Statement**

The Trustees confirm that they have complied with their duty under section 17(5) of the 2011 Charities Act. They have considered the public benefit guidelines published by the Charity Commission and believe they have followed it's guidance in this area. The activities undertaken by the Charity during the year in furtherance of it's charitable purpose are noted above, and the trustees are satisfied that such activities provide a public benefit.

**ANTUR DYFFRYN OGWEN CYFYNGEDIG**  
**Report Of The Trustees For The Year Ended 31st March 2023**

**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 regulations.

Company 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 company 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial accounts;
- prepare the financial accounts on the going concern basis unless it is inappropriate to presume that the company 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 company and to enable them to ensure that the financial accounts comply with Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement As To The Disclosure Of Information To Auditors**

The Trustees have confirmed that, as far as they are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and that they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

**Auditors**

A. Hughes-Jones, Dyson & Co. of Capel Moreia, South Penrallt, Caernarfon have expressed their willingness to remain as auditors of the company.

The report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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By Order of the Board - D Austin

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Date

## Report Of The Independent Auditors To The Members Of Antur Dyffryn Ogwen Cyfyngedig

### **Opinion**

We have audited the financial statements of Antur Dyffryn Ogwen Cyf (the "Charity") for the year ended 31st March 2023 which comprise the statement of financial activities, balance sheets and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements' and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis of our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Report Of The Independent Auditors To The Members Of Antur Dyffyn Ogwen Cyfyngedig

### ***Opinions on other matters prescribed by the Companies Act 2006***

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustee's report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the director's report) have been prepared in accordance with applicable legal requirements.

### ***Matters on which we are required to report by exception***

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustee's remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purpose of our audit.

### ***Responsibilities of the trustees***

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

### ***Our responsibilities for the audit of the financial statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We have assessed that the risk to the financial statements of being susceptible to material misstatement is low. We believe audit work undertaken is sufficient to identify material misstatement. The key Laws and regulations affecting the company's ability to trade relate to food hygiene standards, Social Care regulations and Charity Commission rules. We have not identified or been advised of actual or suspected fraud or instances of non compliance with key regulations. The experience of the audit team was deemed to be sufficient to identify fraud or errors in this engagement.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). The description forms part of our auditor's report.

**Mr Brian Hughes (Senior Statutory Auditor)**

**for and on behalf of A. Hughes-Jones, Dyson & Co.**

**Statutory Auditors & Chartered Accountants**

**Capel Moreia, South Penrallt, Caernarfon, Gwynedd, LL55 1NS**

**Date**

**ANTUR DYFFRYN OGWEN CYFYNGEDIG**  
**Income and Expenditure Account For The Year Ended 31st March 2023**

|                                 | <b>2023</b>          | 2022          |
|---------------------------------|----------------------|---------------|
|                                 | <b>£</b>             | <b>£</b>      |
| <b>Turnover</b>                 | -                    | 19,214        |
| Cost of Sales                   | <u>-</u>             | <u>9,954</u>  |
| <b>Gross Profit</b>             | -                    | 9,260         |
| Other Operating Income          | <b>42,583</b>        | 44,149        |
| Other Operating Expenditure     | <u><b>27,103</b></u> | <u>57,579</u> |
| <b>Operating Profit</b>         | <b>15,480</b>        | (4,170)       |
| Reserves Brought Forward        | <u><b>63,920</b></u> | <u>68,090</u> |
| <b>Reserves Carried Forward</b> | <u><b>79,400</b></u> | <u>63,920</u> |

**ANTUR DYFFRYN OGWEN CYFYNGEDIG**  
**Statement Of Financial Activities For The Year Ended 31st March 2023**

| <b>Income</b>                   | <b>Notes</b> | <b>Total<br/>Funds<br/>2023<br/>£</b> | <b>Total<br/>Funds<br/>2022<br/>£</b> |
|---------------------------------|--------------|---------------------------------------|---------------------------------------|
| Other Trading Activities        |              |                                       |                                       |
| Café & Laundry Takings          |              | -                                     | 19,214                                |
| Rent & Room Hire                |              | <b>28,744</b>                         | 28,542                                |
| Charitable Activities           |              |                                       |                                       |
| Local Authority Grants          |              | <b>13,839</b>                         | 8,565                                 |
| Other Income                    |              | <b>285</b>                            | -                                     |
| Government Covid 19 Grants      |              | -                                     | 7,042                                 |
| <b>Total Income</b>             |              | <b><u>42,868</u></b>                  | <b><u>63,363</u></b>                  |
| <b>Expenditure</b>              |              |                                       |                                       |
| Raising Funds                   |              |                                       |                                       |
| Café purchases                  |              | -                                     | 9,954                                 |
| Charitable Activities           | 2            | <b>27,103</b>                         | 57,579                                |
| <b>Total Resources Expended</b> |              | <b><u>27,103</u></b>                  | <b><u>67,533</u></b>                  |
| <b>Net Incoming Resources</b>   |              | <b>15,765</b>                         | (4,170)                               |
| Funds Brought Forward           |              | <b>63,920</b>                         | 68,090                                |
| <b>Funds Carried Forward</b>    |              | <b><u>79,685</u></b>                  | <b><u>63,920</u></b>                  |

All Incoming Resources and Resources Expended related to Unrestricted Funds.



## ANTUR DYFFRYN OGWEN CYFYNGEDIG (Company Registration Number: 2041845)

## Balance Sheet As At 31st March 2023

|   |       | 2023            |               | 2022            |               |
|---|-------|-----------------|---------------|-----------------|---------------|
|   | Notes | £               | £             | £               | £             |
| <b>Fixed Assets</b>                                   |       |                 |               |                 |               |
| Tangible Assets                                       | 4     |                 | 95,326        |                 | 96,558        |
| <b>Current Assets</b>                                 |       |                 |               |                 |               |
| Debtors   | 5     | 8,352           |               | 4,282           |               |
| Cash At Bank And In Hand                              |       | <u>2,857</u>    |               | <u>4,761</u>    |               |
|   |       | 11,209          |               | 9,043           |               |
| <b>Creditors:</b> amounts falling due within one year | 6     | <u>(26,850)</u> |               | <u>(41,681)</u> |               |
| <b>Net Current Liabilities</b>                        |       |                 | (15,641)      |                 | (32,638)      |
| <b>Total Assets Less Current Liabilities</b>          |       |                 | <u>79,685</u> |                 | <u>63,920</u> |
| <b>Net Assets</b>                                     |       |                 | <u>79,685</u> |                 | <u>63,920</u> |
| <b>Unrestricted Funds</b>                             |       |                 | <u>79,685</u> |                 | <u>63,920</u> |

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the board

\_\_\_\_\_  
Trustee - D Austin

\_\_\_\_\_  
Date

**ANTUR DYFFRYN OGWEN CYFYNGEDIG**  
**Notes To The Accounts For The Year Ended 31st March 2023**

**1 Accounting Policies**

*Basis Of Accounting*

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" Reporting Standard for Smaller Entities and in accordance with the Statement of Recommended Practice of the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006 and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities.

*Turnover*

Turnover represents net sales of goods and services excluding Value Added Tax.

*Tangible fixed assets*

Tangible fixed assets are stated at cost.

Depreciation is provided at the following rates on the net book value before charging depreciation at the year end in order to write off their cost less their estimated residual values over their expected useful economic lives.

|                          |     |
|--------------------------|-----|
| Improvements to Property | 15% |
| Kitchen Equipment        | 20% |
| Office Equipment         | 20% |
| Shop Equipment           | 20% |
| Motor Vehicles           | 25% |

No depreciation is provided on freehold property as the buildings are maintained in a good state of repair with such charges being made to the income and expenditure account in the year. As a consequence a high residual value is maintained and any depreciation charge would not be material. Capital items below £100 are written off to expenditure in the year.

*Pensions*

The company operates a defined contribution pension scheme. Contributions payable for the year are charged to the income and expenditure account.

*Grants*

Grants of both revenue and capital nature are credited to the income and expenditure account in the period in which they are receivable.

*Stock*

Stock is stated at the lower of cost and net realisable value after making due allowances for obsolete and slow moving stock.

*Auditors*

In common with many businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**ANTUR DYFFRYN OGWEN CYFYNGEDIG**  
**Notes To The Accounts For The Year Ended 31st March 2023**

| <b>2</b> | <b>Charitable Activities</b> | <b>2023</b>          | <b>2022</b>          |
|----------|------------------------------|----------------------|----------------------|
|          |                              | <b>£</b>             | <b>£</b>             |
|          | Student Expenses             | -                    | 237                  |
|          | Salaries and Wages           | 17,051               | 43,824               |
|          | Office Expenses              | 1,427                | 1,228                |
|          | Repairs And Renewals         | 1,110                | 2,270                |
|          | Travelling Costs             | -                    | 192                  |
|          | Heat And Light               | 3,804                | 2,259                |
|          | Insurance                    | -                    | 1,445                |
|          | Water Rates                  | 299                  | -                    |
|          | Bank Charges                 | 84                   | 983                  |
|          | Legal & Professional Fees    | 738                  | 1,452                |
|          | General Project Expenses     | 38                   | 486                  |
|          | Auditors Remuneration        | 1,320                | 1,680                |
|          | Depreciation                 | 1,232                | 1,523                |
|          |                              | <b><u>27,103</u></b> | <b><u>57,579</u></b> |
| <br>     |                              |                      |                      |
| <b>3</b> | <b>Staff Costs</b>           |                      |                      |
|          |                              | <b>£</b>             | <b>£</b>             |
|          | Wages & Salaries             | 15,785               | 41,111               |
|          | National Insurance Costs     | 980                  | 1,683                |
|          | Pension Contributions        | 286                  | 1,030                |
|          |                              | <b><u>17,051</u></b> | <b><u>43,824</u></b> |

The average number of full time employees was 1 (2022 2).

**ANTUR DYFFRYN OGWEN CYFYNGEDIG**  
**Notes To The Accounts For The Year Ended 31st March 2023**

**4 Tangible Fixed Assets**

|                                       | Improvements<br>To Property | Kitchen<br>Equipment | General<br>Equipment | Office<br>Equipment | Total                |
|---------------------------------------|-----------------------------|----------------------|----------------------|---------------------|----------------------|
| <b>Cost</b>                           |                             |                      |                      |                     |                      |
| At beginning of year                  | 11,688                      | 55,128               | 18,278               | 4,985               | <b>90,079</b>        |
| Additions                             | -                           | -                    | -                    | -                   | -                    |
| Disposals                             | -                           | -                    | -                    | -                   | -                    |
| At end of year                        | <u>11,688</u>               | <u>55,128</u>        | <u>18,278</u>        | <u>4,985</u>        | <u><b>90,079</b></u> |
| <b>Depreciation</b>                   |                             |                      |                      |                     |                      |
| At beginning of year                  | 10,108                      | 52,308               | 16,191               | 4,914               | <b>83,521</b>        |
| Charge For Year                       | 237                         | 563                  | 418                  | 14                  | <b>1,232</b>         |
| Eliminated on disposal                | -                           | -                    | -                    | -                   | -                    |
| At end of year                        | <u>10,345</u>               | <u>52,871</u>        | <u>16,609</u>        | <u>4,928</u>        | <u><b>84,753</b></u> |
| <b>Net Book Value</b>                 |                             |                      |                      |                     |                      |
| <b>At 31st March 2023</b>             | <u><b>1,343</b></u>         | <u><b>2,257</b></u>  | <u><b>1,669</b></u>  | <u><b>57</b></u>    | <u><b>5,326</b></u>  |
| At 31st March 2022                    | <u>1,580</u>                | <u>2,820</u>         | <u>2,087</u>         | <u>71</u>           | <u>6,558</u>         |
| <b>Freehold Property At Valuation</b> |                             |                      |                      |                     |                      |
| 1 Victoria Place                      |                             |                      |                      |                     | <b>52,000</b>        |
| 2 Victoria Place                      |                             |                      |                      |                     | <u><b>38,000</b></u> |
| <b>Tangible Fixed Assets</b>          |                             |                      |                      |                     | <u><b>95,326</b></u> |

Freehold properties were revalued on 28th March 1994 on the basis of their open market freehold values.  
The figures on a historical cost basis are;

|                  |         |
|------------------|---------|
| 1 Victoria Place | £75,827 |
| 2 Victoria Place | £41,221 |

**ANTUR DYFFRYN OGWEN CYFYNGEDIG**  
**Notes To The Accounts For The Year Ended 31st March 2023**

|          |                                 |              |              |
|----------|---------------------------------|--------------|--------------|
| <b>5</b> | <b>Debtors</b>                  | <b>2023</b>  | <b>2022</b>  |
|          |                                 | <b>£</b>     | <b>£</b>     |
|          | Trade Debtors                   | 1,400        | 577          |
|          | Other Debtors                   | 1,200        | -            |
|          | Amount Due From Group Companies | <u>5,752</u> | <u>3,705</u> |
|          |                                 | <u>8,352</u> | <u>4,282</u> |

|          |   |               |               |
|----------|---|---------------|---------------|
| <b>6</b> | <b>Creditors:</b> amounts falling due within one year |               |               |
|          |   | <b>£</b>      | <b>£</b>      |
|          | Other Taxation & Social Security Costs                | 608           | 55            |
|          | Accruals  | 4,108         | 5,052         |
|          | Deposits Held on Flat                                 | -             | 400           |
|          | Amount due to Other Group Companies                   | <u>22,134</u> | <u>36,174</u> |
|          |   | <u>26,850</u> | <u>41,681</u> |

**7 Status**  
The company is limited by guarantee and has no share capital.

**8 Control**  
On 14th March 2006 the company became the wholly owned subsidiary of Agoriad Cyf.

**9 Related Party Transactions**

There were no purchases in the current year from Dwr Cerist, another subsidiary company of Agoriad Cyf (2022 £36)

The Company received rent from Argoriad Cyf amounting to £20,004 (2022 £18,002).

Amounts due from group companies at the year end were as follows

Mon Social Enterprises Ltd £3,705 (2022 £3,705)

Agoriad Trading Cyf £2,047 (2022 £ Nil)

Amounts owed to group companies at year end were as follows

Dwr Cerist Cyf £507 (2022 £507)

Agoriad Trading Cyf £Nil (2022 £ 581)

Agoriad Cyf £21,627 (2022 £35,086)

**10 Trustee Remuneration & Expenses**

No remuneration was paid to or expenses reimbursed on behalf of any Trustee during the current or preceding year.