

**Butetown Community Association**

**Report and Financial Statements**

**Year ending 31 March 2025**

**Charity number: 524130**

**Butetown Community Association**  
**Report of the trustees (including strategic report) for the year ending 31 March 2025**

**Chair's report**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act Purposes

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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**SHEILA HENDRICKSON BROWN**

**Butetown Community Association**  
**Report of the trustees (including strategic report) for the year ending 31 March 2025**  
**(continued)**

**Reference and administrative details:**

**Charity number:** 524130

**Principal Office:** Butetown Community Centre  
 Loudoun Square, Butetown  
 Cardiff  
 CF10 5JA  
 Tel: 029 2048 7658  
 Facebook: Butetown Community Centre - Docks  
 Website: [www.butetowncommunitycentre.co.uk](http://www.butetowncommunitycentre.co.uk)

**Our advisers:**

**Independent Examiner:** Llewellyns Certified Chartered Accountants  
 1st Floor  
 Brook House  
 Brook Road  
 Whitchurch  
 Cardiff  
 CF14 1DU

**Bankers:** Barclays Bank Plc  
 28 Working Street  
 Cardiff  
 CF10 2DP

**Directors and trustees:**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.  
 The trustees and officers serving during the year and since the year end were as follows:

**Key management personnel: Trustees**

<b>Officers &amp; Trustees</b>	<b>Appointed</b>	<b>Resigned / Current</b>
Hilary Brown	2018	03/09/2023
Lyn Eynon	08/08/2021	Dec-22
Chantelle Haughton	08/08/2021	30/09/2022
Rosamond Cains-Prentice	08/08/2021	03/09/2023
Faisal Hashi		11/05/2023
Wendy Young	Jun-22	Resigned 09/2023
Carlton Peets	2018	Current Trustee
Franklyn A Parris	2018	Current Trustee
Joseph L Brown	2018	Current Trustee
Francine Sanders	2018	Current Trustee
Sheila Hendrickson-Brown	5 <sup>th</sup> January 2023, appointed Chair 14/09/23	Current Chair

**Centre Staff**

Carrole Fox	Centre Manager
Peter Phillips Jr	Caretaker
Carole Blades	Bar Manager

### **Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

**Butetown Community Association**  
**Report of the trustees (including strategic report) for the year ending 31 March 2025**  
**(continued)**

The trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation and in other jurisdictions.

**Statement as to disclosure to our Independent Examiner**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their reports, of which the group's independent examiner's is unaware, and:
- the trustees, having made enquiries of fellow directors and the group's independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the independent examiner's is aware of that information.

By order of the board of trustees  
**SHEILA HENDRICKSON-BROWN**

**Butetown Community Association**  
**Report of the trustees (including strategic report) for the year ending 31 March 2025**  
**(including income and expenditure account)**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b><u>Income and endowments from:</u></b>					
Rent & Room hire		89,866	-	89,866	113,325
Grants received		-	36,110	36,110	52,141
Event costs & bar income		66,617		66,617	58,074
Food pantry income		1,133	-	1,133	1,973
Admissions, subscriptions and donations		1,984	-	1,984	450
Other income		280	-	280	271
<b>Total income</b>	<b>3</b>	<b>159,879</b>	<b>36,110</b>	<b>195,989</b>	<b>226,234</b>

**Expenditure:**

Bar expenditure		36,375		36,375	37,627
Establishment costs		63,678		63,678	52,640
Centre activities and administration		85,289		85,289	89,196
<b>Total expenditure</b>	<b>3</b>	<b>177,451</b>	<b>32,465</b>	<b>209,916</b>	<b>179,463</b>
<b>Net income/(expenditure) and net movement in funds before gains and losses on investments</b>		<b>- 17,572</b>	<b>3,645 -</b>	<b>13,927</b>	<b>46,771</b>

**Reconciliation of funds**

Total funds brought forward		16,514	39,453	55,967	
Funds transfer		-	-	-	-
<b>Total funds carried forward</b>		<b>- 1,058</b>	<b>43,098</b>	<b>42,041</b>	<b>46,771</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**Butetown Community Association**  
**Balance Sheet at 31 March 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible Assets	8	1,451	1,451
Investments		-	-
Total Fixed Assets		<hr/> 1,451	<hr/> 1,451
<b>Current assets</b>			
Stock	9	3,000	3,745
Debtors	10	54,587	30,660
Cash at bank and in hand		20,502	33,192
Bar cash and float		443	443
<b>Total Current Assets</b>		<hr/> <b>78,532</b>	<hr/> <b>68,040</b>
<b>Liabilities</b>			
Creditors falling due within one year	11	<hr/> (16,650)	<hr/> (13,381)
<b>Net Current assets</b>		<hr/> <b>61,882</b>	<hr/> <b>54,659</b>
<b>Total assets less current liabilities</b>		<hr/> <b>63,333</b>	<hr/> <b>56,110</b>

**Creditors: falling due after more than one year**

**Net assets**

The funds of the charity:

Unrestricted income funds	12	(1,058)	16,514
Restricted income funds		3,646	39,453
<b>Total charity funds</b>		<hr/> <b>2,588</b>	<hr/> <b>55,967</b>

The notes at pages 9 to 16 form part of these accounts

Approved by the trustees and signed on their behalf by:

Signed \_\_\_\_\_

Name **SHEILA HENDRICKSON-BROWN**

**Butetown Community Association**  
**Notes to the accounts for the year ended 31 March 2025**

**1. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

Butetown Community Association meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no significant judgements made in the process of applying the entity's accounting policies. With respect to the next accounting period 2024-2025 the most significant area of uncertainty that will affect the carrying value of the assets held by the charity are the level of investment return and performance of the investment market. This will affect both the carrying value of investments and also the performance of the pension funds.

**b) Preparation of the accounts on a going concern basis**

The charity has reported a cash inflow for the year of £216,860 and notes that a profit of £7,067 was recorded for the year. The charity is currently self-financing, and the trustees are in the fortunate position that they do not rely on external finance to operate.

After reviewing the charity's forecasts and projections the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

**c) Income**

**Fee income**

Fees receivable are accounted for in the period in which the service is provided.

**Deferred income - advance fees**

Where income is received in advance of meeting any performance related conditions and there is not unconditional entitlement to the income, its recognition is deferred and included in creditors as deferred income until the performance



**Butetown Community Association****Notes to the accounts for the year ended 31 March 2025****(continued)****Donations and legacies**

Donations and legacies receivable for the general purposes of the charity are credited to 'unrestricted funds'. Donations and legacies for purposes restricted by the wishes of the donor are taken to 'restricted funds'.

**Investment income**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable. Dividends are recognised once the dividend has been declared and notification has been received of the dividends due. This is normally upon notification by our investment advisor of the

**Volunteer income - unpaid general volunteers**

Like many charities, we often rely on the contribution of unpaid general volunteers in carrying out our activities. However, placing a monetary value on this contribution presents significant difficulties. For example, volunteers might complement the work of paid staff rather than replace them. These factors, together with the lack of a market comparator price for general volunteers, make it impractical for their contribution to be measured reliably for accounting purposes. Given this absence of a reliable measurement basis, the contribution of general volunteers is not included as income in these accounts.

**d) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

**e) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of marketing.
- Expenditure on charitable activities includes the costs of salaries, and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Butetown Community Association**  
**Notes to the accounts for the year ended 31 March 2025**  
**(continued)**

**f) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activity. Support costs include the costs of office salaries, and governance costs which support the charity in the provision of education. The bases on which support costs have been allocated are set out in note 7.

**g) Tangible fixed assets**

Individual fixed assets costing £500 or more are capitalised at cost. All assets are depreciated over their estimated useful economic lives on a straight-line basis as follows:

<b>Asset Category</b>	<b>Annual rate</b>
Fixtures and fittings	20%
Computer equipment	20%

**i) Stock**

Stock is included at the lower of cost or net realisable value

**k) Cash at bank**

Cash at bank and cash in hand includes cash and short term highly liquid investments depreciated over their estimated useful economic lives on a straight-line basis as the deposit or similar account.

**l) Debtors**

Debtors are recognised at the settlement amount due after any discount offered.

**m) Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

**2. Legal status of the Charity**

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

**Butetown Community Association**  
**Notes to the accounts for the year ended 31 March 2025**  
**(continued)**

**3. Comparative information by fund**

	Unrestricted		Restricted	
	2025	2024	2025	2024
	£	£	£	£
<b><u>Income and endowments from:</u></b>				
<b>Rents &amp; Room hire</b>				
Meeting room hire	52,804	68,749	-	-
Rent receivable	37,062	44,576	-	-
<b>Total Rents &amp; Rooms hire</b>	<b>89,866</b>	<b>113,325</b>	-	-
<b>Grants received</b>				
Race Council Cymru	-	-	-	1,750
TNL Windrush	-	-	1,485	7,063
GVS	-	-	7,845	3,423
CCC Buildings Grant	-	-	-	7,665
CCC Direct Food Grant	-	-	-	8,184
CF in Wales	-	-	5,000	5,000
UPCG1	-	-	-	19,056
UGPC2 Grant	-	-	15,030	-
LSIF	-	-	1,500	-
Community Pathway	-	-	2,250	-
Moondance Foundation	-	-	-	-
Young peoples' summer scheme	-	-	-	-
Young peoples project	-	-	-	-
National Lottery Grant	-	-	-	-
Cardiff Council	-	-	1,500	-
Food poverty	-	-	-	-
C3SC Grant	-	-	-	-
Neighbourly fund	-	-	1,500	-
Job Retention Scheme Government Grant	-	-	-	-
Race Council Cymru	-	-	-	-
Welsh Government Grant	-	-	-	-
Cardiff Council	-	-	-	-
National Museum of Wales	-	-	-	-
<b>Total Grant received</b>	<b>-</b>	<b>-</b>	<b>36,110</b>	<b>52,141</b>
Gross Bar income	66,617	58,074	-	-
Food pantry income	1,133	1,973	-	-
Admissions and donations	1,984	450	-	-
<b>Other income</b>				
Interest income	280	271	-	-
Bond income	-	-	-	-
<b>Total Other income</b>	<b>280</b>	<b>271</b>	<b>-</b>	<b>-</b>
<b>Total Income</b>	<b>159,879</b>	<b>174,093</b>	<b>36,110</b>	<b>52,141</b>

**Butetown Community Association**  
**Notes to the accounts for the year ended 31 March 2025**  
**(continued)**

	Unrestricted		Restricted	
	2025	2024	2025	2024
	£	£	£	£
<b><u>Resources Expended</u></b>				
<b>Bar expenditure</b>				
Purchases (in. stock movement)	21,708	28,823		
Entertainment	1,230	950	-	-
Bar staff	13,437	7,854	-	-
<b>Total Bar expenditure</b>	<b>36,375</b>	<b>37,627</b>	-	-
<b>6. Analysis of expenditure on charitable activities</b>				
<b><u>Establishment</u></b>				
Rates	6,897	6,742	-	-
Light, power and heat	27,260	25,338	-	-
Cleaning	17,554	14,005	-	-
Repairs, preventative maintenance and security	11,967	6,555	-	-
<b>Total Establishment expenses</b>	<b>63,678</b>	<b>52,640</b>	-	-
<b><u>Centre activities and charitable administration</u></b>				
Staff wages	57,502	63,466	-	-
Employer pension	1,169	985	-	-
Telephone	2,047	1,849	-	-
Postage and stationery	60	115	-	-
Licences	2,347	626	-	-
Computer costs	622	29	-	-
Insurance	4,451	4,019	-	-
Accountancy fees	3,913	3,818	-	-
Sundry expenses		34	-	-
Event and meeting hire expenses	6,838	4,903	-	-
Grant expenditure	-	-	32,465	31,595
Donation	-	-	-	-
Food Panty Costs	2,204	4,851	-	-
Centre and charitable activities	1,665	2,645	-	-
Bank charges	754	1,203	-	-
Bad debt	1,369	-	-	-
Depreciation	349	653	-	-
<b>Total Centre activities and charitable administration</b>	<b>85,289</b>	<b>89,196</b>	<b>32,465</b>	<b>31,595</b>
<b>Total expenses</b>	<b>177,451</b>	<b>179,463</b>	<b>32,465</b>	<b>31,595</b>

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

**Butetown Community Association**  
**Notes to the accounts for the year ended 31 March 2025**  
**(continued)**

**4. Net income/(expenditure) for the year**

This is stated after charging:	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation	349	653
Accountancy services	3,913	3,818
	<b>4,262</b>	<b>4,471</b>

**5. Analysis of staff costs, trustee remuneration and expenses**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries & NI costs - Centre staff	57,502	63,466
Salaries & NI costs - Bar staff	13,437	7,854
	<b>70,939</b>	<b>71,320</b>

**6. Staff Numbers**

The average monthly headcount was 3 staff (2024 - 4 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Management	2	2
Domestic and administrative	1	2
	<b>3</b>	<b>4</b>

The charity considers its key management personnel comprise the trustees. The total employment benefits including employer pension contributions of the key management personnel were £Nil (2024: £Nil)

The number of employees whose emoluments exceeded £60,000 were:

	<b>2025</b>	<b>2024</b>
£60,000 - £70,000	0	0
£70,000 - £80,000	0	0
	<b>0</b>	<b>0</b>

**Butetown Community Association**  
**Notes to the accounts for the year ended 31 March 2025**  
**(continued)**

**7. Related party transactions**

During the year, the company entered into transactions with C3SC, a related party.  
Income of £2,250 was received from C3SC during the year.  
All transactions were conducted on normal terms

**8. Tangible fixed assets - charity**

	<b>Computer Equipment £</b>	<b>Fixtures and Fittings £</b>	<b>Total £</b>
<b>Cost:</b>			
As at 1 April 2024	2,932	26,048	28,980
Additions	-	-	-
As at 31 March 2025	<u>2,932</u>	<u>26,048</u>	<u>28,980</u>
<b>Depreciation:</b>			
As at 1 April 2024	2,495	25,034	27,529
Charge for the year	146	203	349
As at 31 March 2025	<u>2,641</u>	<u>25,237</u>	<u>27,878</u>
<b>Net book value:</b>			
As at 31 March 2024	<u>437</u>	<u>1,014</u>	<u>1,451</u>
As at 31 March 2025	<u>291</u>	<u>811</u>	<u>1,102</u>

**9. Stock**

	<b>2025 £</b>	<b>2024 £</b>
Stock	3,000	3,745
	<u>3,000</u>	<u>3,745</u>

**10. Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	36418	30365
Prepayments	0	295
	<u>36418</u>	<u>30660</u>

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

	<b>2025 £</b>	<b>2024 £</b>
Trade creditors and accruals	-	96
Taxation and social security costs	16,650	13,285
	<u>16,650</u>	<u>13,381</u>

Butetown Community Association  
Notes to the accounts for the year ended 31 March 2025  
(continued)

12. Analysis of charitable funds

	As at 1 April 2024	Incoming resources	Resources expended	Transfer between funds	As at 31 March 2025
	£	£	£	£	£
<b>Unrestricted funds</b>	16,514	159,879	(177,451)		(1,058)
<b>Restricted funds</b>					
UPC2 23-24 BCA		15,030 -	13,998		1,033
LSIF 24-03 BCA		1,500 -	1,500		-
RACE COUNCIL CYMRU WINDRUSH GRANT 24 BGC		1,485 -	1,487	-	2
THE NEIGHBOURLY FO NBRLY		500 -	522	-	22
GLAMORGAN VOLUNTAR GVS RIFCAP24/19		7,845 -	7,000		845
CARDIFF COUNCIL 1000 1502803404 K BGC		1,500 -	1,507	-	7
C F IN WALES/CLIEN PID-000002422		5,000 -	5,000		-
THE NEIGHBOURLY FO JD FOUNDATION		1,000 -	201		799
CPSM-06 BCC C3SC CPSM-06		2,250 -	1,250		1,000
<b>Total Restricted funds</b>	39,453	36,110 -	32,465		3,646
<b>Total Funds</b>	<b>55,967</b>	<b>195,989</b>	<b>(209,915)</b>	<b>0</b>	<b>42,041</b>

**Unrestricted funds**

The unrestricted funds are the funds which the directors are free to use in accordance with the charitable objectives of the

**Restricted funds**

The restricted funds are to be utilised in accordance with the restrictions attached to the grants received