

Registered number  
02943791

Registered charity  
1039413

Daniel Owen Community Association

Report and Unaudited Accounts

31 March 2020

**Daniel Owen Community Association**  
**Registered number: 02943791**  
**Directors' Report**

The directors present their report and accounts for the year ended 31 March 2020.

**Principal activities**

The company's principal activity during the year continued to be to maintain and develop the Daniel Owen Centre, for the whole community of Mold and the surrounding area. To foster standards of quality and excellence by mobilising the talents and strengths of the people in a co-operative approach to community provision.

**Directors**

The following persons served as directors during the year:

Geoff Matthias (Chairperson)  
Trefor Jones (Treasurer / Association secretary)  
George Tattum  
Robert Christopher Bithell  
Ann Street  
Heather Bell  
Stephanie Scott  
Haydn Jones (resigned 31 January 2020)  
Pedr Roberts

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 14 December 2020 and signed on its behalf.

Geoff Matthias  
Chairperson

## **Independent examiner's report to the trustees of Daniel Owen Community Association ("The Company")**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (FRS 102).

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.

Philip Hughes ACA  
Clarity Virtual Accounting Ltd  
Llangoed, Ruthin Road  
Mold  
CH7 1QQ

**14/12/2020**

**Daniel Owen Community Association  
Income and Expenditure Account  
for the year ended 31 March 2020**

|  | <b>2020</b>      | <b>2019</b>     |
|--|------------------|-----------------|
|  | <b>£</b>         | <b>£</b>        |
| Donations and legacies                     | 5,250            | 5,021           |
| Charitable activities                      | 25,174           | 19,772          |
| Other trading activities                   | 61,086           | 63,458          |
| Investments                                | -                | 837             |
| <b>Total</b>                               | <b>91,510</b>    | <b>89,088</b>   |
| <b>Expenditure on:</b>                     |                  |                 |
| Raising funds                              | -                | -               |
| Charitable activities                      | (75,364)         | (51,190)        |
| Other                                      | (48,822)         | (43,608)        |
| <b>Total</b>                               | <b>(124,186)</b> | <b>(94,798)</b> |
| <b>Net income/(expenditure) before tax</b> | <b>(32,676)</b>  | <b>(5,710)</b>  |
| Tax payable                                | -                | -               |
| Extraordinary item                         | -                | -               |
| <b>Net movement in funds</b>               | <b>(32,676)</b>  | <b>(5,710)</b>  |
| <b>Reconciliation of funds:</b>            |                  |                 |
| Total funds brought forward                | 75,087           | 80,798          |
| <b>Total funds carried forward</b>         | <b>42,411</b>    | <b>75,088</b>   |

All funds are unrestricted

**Daniel Owen Community Association**  
**Registered number:** 02943791  
**Balance Sheet**  
**as at 31 March 2020**

|  | Notes | 2020<br>£     | 2019<br>£     |
|--|-------|---------------|---------------|
| <b>Fixed assets</b>  |       |               |               |
| Tangible assets  | 4     | 6,410         | 8,012         |
| <b>Current assets</b>  |       |               |               |
| Stocks   |       | 120           | 120           |
| Debtors  | 5     | 1,560         | 3,161         |
| Cash at bank and in hand                                       |       | 45,700        | 69,026        |
|  |       | <u>47,380</u> | <u>72,307</u> |
| <b>Creditors: amounts falling due within one year</b>          | 6     | (8,383)       | (2,235)       |
| <b>Net current assets</b>                                      |       | <u>38,997</u> | <u>70,072</u> |
| <b>Total assets less current liabilities</b>                   |       | <u>45,407</u> | <u>78,084</u> |
| <b>Creditors: amounts falling due after more than one year</b> | 7     | (2,996)       | (2,996)       |
| <b>Net assets</b>  |       | <u>42,411</u> | <u>75,088</u> |
| <b>Funds of the Charity</b>                                    |       |               |               |
| General purpose fund   |       | 17,411        | 50,088        |
| Contingency fund   |       | 25,000        | 25,000        |
| <b>Total funds</b>   |       | <u>42,411</u> | <u>75,088</u> |

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.

Geoff Matthias  
Chairperson  
Approved by the board on 14 December 2020

**Daniel Owen Community Association  
Notes to the Accounts  
for the year ended 31 March 2020**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Income***

Income represents monies received adjusted for debtors, and is comprised of café income, room hire, fundraising and donations / grants.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

|   |              |
|---|--------------|
| Plant and machinery                     | over 5 years |
| Fixtures, fittings, tools and equipment | over 5 years |

***Stocks***

Stocks are measured at the lower of cost and estimated selling price.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price).

***Taxation***

The Association has been granted charitable status and is treated for corporation tax as being mutually trading. As such it is not liable to UK corporation tax on any trading surplus.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

|   |               |               |
|---|---------------|---------------|
| <b>2 Exceptional items</b>                        | <b>2020</b>   | <b>2019</b>   |
|   | <b>£</b>      | <b>£</b>      |
| Major improvements                                | 18,144        | -             |
|   | <hr/> 18,144  | <hr/> -       |
| <b>3 Employees</b>                                | <b>2020</b>   | <b>2019</b>   |
|   | <b>Number</b> | <b>Number</b> |
| Average number of persons employed by the company | <hr/> 9       | <hr/> 6       |

**Daniel Owen Community Association  
Notes to the Accounts  
for the year ended 31 March 2020**

**4 Tangible fixed assets**

|                       | <b>Plant and<br/>machinery<br/>etc<br/>£</b> |
|-----------------------|--|
| <b>Cost</b>           |  |
| At 1 April 2019       | 69,209                                       |
| At 31 March 2020      | <u>69,209</u>                                |
| <b>Depreciation</b>   |  |
| At 1 April 2019       | 61,197                                       |
| Charge for the year   | 1,602  |
| At 31 March 2020      | <u>62,799</u>                                |
| <b>Net book value</b> |  |
| At 31 March 2020      | <u>6,410</u>                                 |
| At 31 March 2019      | <u>8,012</u>                                 |

**5 Debtors**

|               | <b>2020<br/>£</b> | <b>2019<br/>£</b> |
|---------------|-------------------|-------------------|
| Trade debtors | 1,014             | 1,313             |
| Other debtors | 546               | 1,848             |
|               | <u>1,560</u>      | <u>3,161</u>      |

**6 Creditors: amounts falling due within one year**

|                                    | <b>2020<br/>£</b> | <b>2019<br/>£</b> |
|------------------------------------|-------------------|-------------------|
| Trade creditors                    | 7,908             | 1,132             |
| Taxation and social security costs | 475               | (273)             |
| Other creditors                    | -                 | 1,376             |
|                                    | <u>8,383</u>      | <u>2,235</u>      |

**7 Creditors: amounts falling due after one year**

|                 | <b>2020<br/>£</b> | <b>2019<br/>£</b> |
|-----------------|-------------------|-------------------|
| Other creditors | <u>2,996</u>      | <u>2,996</u>      |

Other creditors of £2,996 represents Arts Council for Wales Lottery funding for the commissioning of the painting "A Community Coffee Morning" by P.J. Crook. In the event of the disposal of the asset these monies will be repayable along with fifty percent of any appreciation in the asset's value.

**8 Other information**

Daniel Owen Community Association is a private company limited by guarantee and incorporated in England and Wales. Its registered office is:  
Daniel Owen Centre  
Earl Road  
Mold  
Flintshire  
CH7 1AP

**Daniel Owen Community Association**  
**Detailed income and expenditure account**  
**for the year ended 31 March 2020**

*This schedule does not form part of the statutory accounts*

|                              | <b>2020</b>   | <b>2019</b>   |
|------------------------------|---------------|---------------|
|                              | <b>£</b>      | <b>£</b>      |
| <b>Income</b>                |               |               |
| Donations and legacies       | 5,250         | 5,021         |
| Charitable activities        | 25,174        | 19,772        |
| Other trading activities     | 61,086        | 63,458        |
| Investments                  | -             | 837           |
|                              | <u>91,510</u> | <u>89,088</u> |
| <b>Charitable activities</b> |               |               |
| Rates                        | 1,290         | 1,260         |
| Insurance                    | 741           | 686           |
| Light, heat & water          | 9,588         | 3,819         |
| Wages and salaries           | 32,666        | 29,639        |
| Pensions                     | 652           | 408           |
| Staff training and welfare   | -             | 200           |
| Telephone and fax            | 599           | 639           |
| Stationery and printing      | 235           | 297           |
| Depreciation                 | 1,602         | 2,003         |
| Major improvements           | 18,144        | -             |
| Bad debts                    | -             | 600           |
| Sundry expenses              | 268           | 250           |
| Accountancy fees             | 1,200         | 1,200         |
| Other legal and professional | 2,995         | 2,679         |
| Repairs and maintenance      | 2,853         | 4,034         |
| Cleaning                     | 2,531         | 3,476         |
|                              | <u>75,364</u> | <u>51,190</u> |
| <b>Other</b>                 |               |               |
| Purchases                    | 18,223        | 15,341        |
| Direct labour                | 28,832        | 26,500        |
| Equipment hire               | 1,767         | 1,767         |
|                              | <u>48,822</u> | <u>43,608</u> |