Company registration number 07147619 (England and Wales)

Charity registration number 1147767 (England and Wales)

SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP

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SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Jerman	
	Mrs H Counsell	
	Mrs A Davies	
	Ms S G Hughes	
	Mr J C Palmer	
	Mr J Sampson	
	Mrs L Williams	
	Mr A J Dodd	(Appointed 20 October 2025)
	Mrs N M Gwynfor	(Appointed 20 October 2025)
Senior management	Mr J Sampson	Chair
	Mrs A Davies	Vice Chair
	Mr D Jerman	Secretary
	Mrs L Williams	Treasurer
Country of incorporation	United Kingdom (England and Wales)	07147619
Charity registration	England and Wales	1147767
Registered office	Canolfan Ni London Road Corwen Denbighshire LL21 0DP	
Independent examiner	Hargreaves & Woods Cholmondeley House Dee Hills Park Chester Cheshire CH3 5AR	
Bankers	Co-operative Bank PLC 10 Egerton Street Wrexham LL21 1LW	

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026. The annual report serves the purposes of both a Trustees' report and the directors' report under company law.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Purposes of the Charity

Our focus is on benefiting the communities of South Denbighshire and surrounding areas by the services offered by South Denbighshire Community Partnership (SDCP), the use of the centre at Canolfan Ni in Corwen and various facilities in Llangollen.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Specifically, our Charity's purposes as reflected in the objects contained in the company's memorandum of association are:

To work towards improving the well-being of the communities of South Denbighshire and surrounding areas without distinction of sex, sexual orientation, race or political, religious or other opinions. While doing this we recognise the importance of the Welsh language and culture and the need for this to be encouraged wherever possible. We work with local people, local authorities, voluntary and other organisations in a common effort to improve the general well-being of the community. Our attention is focussed on addressing isolation, poverty, community transport and mental health issues in addition to advancing education and providing social welfare facilities for recreation and leisure time occupation.

General Review

During the year the Charity has been able to concentrate more on developing and expanding our core offerings in addition to consolidating the development of the provision in Llangollen. We have continued to work with our core partners and funders to serve the people of South Denbighshire.

The key areas of our focus have been:

- Starting work on our new 4 year funding arrangement with National Lottery Community Fund People and Places 3 to enable us to expand the work that we have been doing for the last 8 years into areas not previously supported.
- Continuing to improve, consolidate and expand on our service in the Pengwern centre in Llangollen and ensuring continuity by agreeing a 5 year SLA with Denbighshire County Council.
- Maintaining and strengthening the effectiveness of our cooperation with ICAN and KIM inspire.
- Ensuring the continuation of the Meals on Wheels and Luncheon Club projects funded by Clocaenog Forest Windfarm Fund.
- Negotiating a new contract with Motobility to enable us to continue to operate and expand our community transport programme.

In addition to these we have continued working with Citizens Advice Denbighshire, fully using the centre for Parents and toddlers' groups, Cawl a Chan, Art and craft groups.

Management Changes
Our new management team of Chief Officer Sally Lloyd Davies and Administration manager Sian Dixon have settled in well and are already developing the systems and processes we need for the future. We are also delighted to be able to still call upon our former CEO Margaret Sutherland for support and advice in relation to funding applications and other matters.

Aims of charity
The charity aims and objectives are constant but the manner of achieving these have to adapt to the prevailing circumstances.

Ensuring our work reflects our aims
The Board of Directors/Trustees hold quarterly meetings to oversee the work of the charity and to examine whether the objectives are being adhered to. It also reviews any changes in operational detail, financial due diligence, Health and Safety and Human Relations practices to ensure continued best practice and compliance with the latest legislation. The charity has a comprehensive set of policies and standards which are reviewed annually.

Monthly monitoring records are kept of the usage and users of the centre and its vehicles. Questionnaires and impact assessments are used to gauge the quality of the services offered and most comments are very favourable. Any adverse comments are taken seriously and addressed.

Who used and benefitted from our services?
We offer our services to the communities of the Lower Dee Valley and there are no restrictions as to who can use our service from these areas.

Achievements and performance

Significant activities and achievements against objectives

Our main activities and project in the year were:

- People and Places III - funded by the National Lottery Community Fund. Funding for staffing and activities for the delivery and development of community engagement work and activities of the organisation aimed to help reduce isolation and poverty, and to improve access to services within the Dee Valley of South Denbighshire.

- Bus Service support Grant Edeyrnion - funded by Welsh Government and distributed by Flintshire County Council on behalf of North Wales Local Authorities. To provide flexible and accessible community transport for member residents in the Edeyrnion/Corwen area.

- Bus Service support Grant Llangollen - funded by Welsh Government and distributed by Flintshire County Council on behalf of North Wales Local Authorities. To provide flexible and accessible community transport for member residents in the Llangollen area.

- Motobility - funded by Motobility organisational fund to provide additional accessible vehicles to enhance our community transport services with additional vehicles.

- Working Together for the future of Pengwern Community - funded by Denbighshire County Council to manage and develop their community venue within our community development services.

- ICAN Hub - funded by Betsi Cadwalader University Health Board to provide the community with access to a community hub including an ICAN connector and activities aimed to provide 1-2-1 support and access to activities and groups to supporting those with mild to moderate health needs.

- Clocaenog Windfarm Fund - Three-year funding to enable our community meals on wheels services and community lunch clubs.

- Community Foundation Wales Funding - Providing operational cost contribution to maintain friendly community space in Llangollen for social and wellbeing opportunities.

- DVSC Dementia Awareness funding - 3-month funding to deliver series of Dementia awareness raising and support sessions; including Dementia friends sessions, those living with Dementia and carers of those and also intergenerational creative art sessions within the community,

- DVSC COGOG funding – 3-month funding to deliver community cooking classes, contribute to warm spaces within in our normal timetable. With the aim to improve people's cooking and budgeting skills, provide warm spaces and access to health and nutritious food through these sessions and access to our community pantry and fridge through our fareshare licence.

- DVSC Wellbeing funding - 3-month funding to develop sessions focused on improving wellbeing for residents in the form of different exercise sessions, wellbeing and self care sessions

All these projects are kept under constant review by the senior leadership team and quarterly by the board of trustees. All projects are performing satisfactorily.

In this year we have provided services in centre In Canolfan and Pengwern and this has had footfall of over 5,000 at Canolfan Ni and over 2,000 at Pengwern.

Financial review

While the primary purpose of the Charity is to offer a service to the community as described in the objectives, it can only continue to offer these if it has sufficient funds for its immediate requirements. This requires us to develop detailed structured budgets for the future to ensure the ongoing sustainability of the organisation.

At 31 March 2026 our total reserves amounted to £274,104 (31 March 2025 £276,198) which is a reduction during the year. Of these funds £65,748 (31 March 2025 £78,788) are Restricted Funds, £62,500 (31 March 2025 £72,823) are designated for future projects and General Unrestricted Funds total £145,856 (31 March 2025 £124,587). The directors are confident that the Charity currently has adequate reserves to continue to provide its services for the next 2 years. In addition we continue to have discussions with existing and new funders to take on more projects.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

The Board of Directors have examined the charity's requirements for reserves considering the main risks to the organisation. It has established a policy whereby the general unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure.

Major risks

Any risks to which the charity is exposed, as identified by the directors, are reviewed and systems established to mitigate those risks.

When determining the level of risk that the charity faces the directors consider a number of risk categories, in particular; governance; operational; financial; external; and compliance with law and regulation. The directors accept that there are risks that cannot be avoided if activities are to continue, and they take action to mitigate such risks by, for example, implementing internal financial control systems, ensuring adequate insurance cover is in place, employing professionals to advise on employment law, human resources and health and safety, and ensuring disaster recovery plans are in place.

Plans for future periods

We are in negotiations with a number of funders about new projects and extensions to existing projects.

Structure, governance and management

Constitution

The organisation is a Charitable Company limited by guarantee, incorporated on 5 February 2010 and registered as a charity on 20 June 2012. The company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr D Jerman
Mrs H Counsell
Mrs A Davies
Ms S G Hughes
Mr J C Palmer
Mr J Sampson
Mrs L Williams
Mr M A McNamara (Resigned 20 October 2025)
Mr A J Dodd (Appointed 20 October 2025)
Mrs N M Gwynfor (Appointed 20 October 2025)

Recruitment and appointment of the Board of Directors
The Directors of the Company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Directors. Under the requirements of the Memorandum and Articles of Association the members of the Board of Directors are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Methods of appointment or election of Trustees
The Chair and Vice-Chair are elected by the Board of Directors and hold office for 12 months.

All directors of the Board give their time voluntarily and receive no benefits from the charity. There were no expenses reclaimed by directors, except as disclosed in notes to the accounts.

When a vacancy arises for a replacement or additional trustee, consideration is given to existing users of the centre, people with local knowledge as well as any specific skill set that would be beneficial. Any individual wanting to offer him/herself for election must become, or already be, a member of South Denbighshire Community Partnership and must be nominated by a proposer and a seconder who are also members. Directors may appoint additional directors, but a director so appointed shall hold office only until the next AGM. If not re-appointed at the AGM, the person will vacate office at the conclusion of the meeting.

During the year, one Trustee retired and two new Trustees have joined the board. We continue to look for additional Trustees to add to the range of skills we currently have withing the Trustee group.

Induction and training of trustees
As most new directors are either users or volunteers of the services offered by SDCP they are already familiar with the practical work of the charity. The Charity will continue, prior to the appointment of a new Director, to examine the strengths and weaknesses of the organisation to ensure that any new appointee will be able to offer the relevant expertise. On appointment they will be issued with an induction pack containing details of the roles and responsibilities of directors, a copy of the charity's memorandum and articles of association, copies of internal monitoring and control documents and full information about the charity's operations.

South Denbighshire Community Partnership has a board of directors of between 6 (the minimum) and 15 (the maximum), which meet quarterly. At Board Meetings reports are submitted by the project leaders in each function in which progress against expectation and any actual or potential issues are highlighted and addressed.

It is the policy of the Board to have the relevant members of staff present whenever matters of a non-sensitive nature are being discussed.

The organisation is periodically reviewed in order to be responsive to changing needs. This has included the setting up of an Executive Committee in April 2022 to assist the chief officer in dealing with any urgent decisions which are subsequently reported to the board.

We are flexible in our recruitment and working practices to accommodate part-time working. As an organisation we are fully committed to a fair employment policy which is non-discriminatory and sensitive to well-being and personal development.

Relationship with related parties
The charity works closely with local groups, organisations, and the local authorities to achieve its aims of providing local facilities and services to promote social welfare and community well-being.

The trustees' report was approved by the Board of Trustees.

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Mr J Sampson
Chair

Date: 20/8/26

SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

The trustees, who are also the directors of South Denbighshire Community Partnership for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP

I report to the trustees on my examination of the financial statements of South Denbighshire Community Partnership (the charitable company) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

1 accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 financial statements to be reached.

James Hargreaves FCA
Hargreaves & Woods
Cholmondeley House
Dee Hills Park
Chester
Cheshire
CH3 5AR
Date: 15 September 2026

SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	3	6,450	466,069	472,519	5,654	413,679	419,333
Charitable activities	4	34,932	23,494	58,426	31,905	56,936	88,841
Investments	5	3,123	-	3,123	3,395	-	3,395
Total income		44,505	489,563	534,068	40,954	470,615	511,569
Expenditure on:							
Charitable activities	6	108,452	427,710	536,162	36,581	492,286	528,867
Total expenditure		108,452	427,710	536,162	36,581	492,286	528,867
Net income/(expenditure)		(63,947)	61,853	(2,094)	4,373	(21,671)	(17,298)
Transfers between funds		74,893	(74,893)	-	3,782	(3,782)	-
Net movement in funds	8	10,946	(13,040)	(2,094)	8,155	(25,453)	(17,298)
Reconciliation of funds:							
Fund balances at 1 April 2025		197,410	78,788	276,198	189,255	104,241	293,496
Fund balances at 31 March 2026		208,356	65,748	274,104	197,410	78,788	276,198

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

The notes on pages 13 to 25 form part of these financial statements.

SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	12		88,611		110,344
Current assets					
Debtors	13	7,896		5,245	
Cash at bank and in hand		227,167		178,276	
		235,063		183,521	
Creditors: amounts falling due within one year	14	(49,570)		(17,667)	
Net current assets			185,493		165,854
Total assets less current liabilities			274,104		276,198
The funds of the charitable company					
Restricted income funds	17		65,748		78,788
Unrestricted funds	18		208,356		197,410
			274,104		276,198

The notes on pages 13 to 25 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 2/18/26

Mr J Samson
Chair

SOUTH DENBIGHSHIRE COMMUNITY PARTNERSHIP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Cash flows from operating activities					
Cash generated from operations	21		48,240		27,936
Investing activities					
Purchase of tangible fixed assets		(2,472)		(2,702)	
Investment income received		3,123		3,395	
Net cash generated from investing activities			651		693
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			48,891		28,629
Cash and cash equivalents at beginning of year			178,276		149,647
Cash and cash equivalents at end of year			227,167		178,276

The notes on pages 13 to 25 form part of these financial statements.

1 Accounting policies

Charity information

South Denbighshire Community Partnership is a company limited by guarantee incorporated in England and Wales. The registered office is Canolfan Ni, London Road, Corwen, Denbighshire, LL21 0DP.

South Denbighshire Community Partnership meets the definition of a public benefit entity under FRS 102.

The Charitable Company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charitable Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charitable Company.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted general funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Designated funds are those general funds which the Trustees have identified as being set aside to fund specific future projects and costs.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1 Accounting policies (Continued)

1.4 Income

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Interest receivable is interest received on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives at the following rates:

Freehold property	2.5% straight line
Fixtures and fittings	20% straight line
Computer equipment	25% straight line
Motor vehicles	20% straight line
Building Improvements	10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1 **Accounting policies** **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Financial instruments

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	6,450	3,748	10,198	5,654	-	5,654
Grants	-	462,321	462,321	-	413,679	413,679
	6,450	466,069	472,519	5,654	413,679	419,333

4 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Charitable activities						
Grants	-	-	-	-	35,546	35,546
Other income	34,932	23,494	58,426	31,905	21,390	53,295
	34,932	23,494	58,426	31,905	56,936	88,841

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	3,123	3,395

6 Expenditure on charitable activities

	Charitable activities 2026 £	Charitable activities 2025 £
Direct costs		
Staff costs	312,684	288,696
Depreciation and impairment	24,205	37,643
Activity costs	98,941	118,737
Energy and water	6,389	9,020
Insurance	2,824	3,371
Vehicle costs and travel	37,171	30,580
Legal and professional fees	7,607	2,719
Repairs and cleaning	14,760	9,469
Telephone	802	907
Printing, postage and stationery	3,382	3,003
Computer and IT costs	13,040	13,767
Marketing and recruitment costs	2,088	165
Sundry expenses	4,885	1,804
Licences and Citizens Advice costs	447	1,920
Training costs	3,100	1,950
Bank charges	881	1,038
	533,206	524,789
Share of support and governance costs (see note 7)		
Support	2,956	4,078
	536,162	528,867
Analysis by fund		
Unrestricted funds - general	108,452	36,581
Restricted funds	427,710	492,286
	536,162	528,867

7 Support costs allocated to activities

		2026 £	2025 £
	Basis of allocation		
Governance costs	*100% Unrestricted fund*	2,956	4,078
Analysed between:			
Charitable activities		2,956	4,078

7 Support costs allocated to activities (Continued)

Governance costs comprise:	2026 £	2025 £
Accountancy	466	1,553
Independent Examiners fees	2,490	2,525
	2,956	4,078

8 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2026 £	2025 £
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	2,490	2,525
- for other financial services	466	1,553
Depreciation of owned tangible fixed assets	24,205	37,643

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

10 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	11	10

Employment costs	2026 £	2025 £
Wages and salaries	291,607	269,002
Social security costs	16,752	15,444
Other pension costs	4,325	4,250
	312,684	288,696

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold property	Fixtures and fittings	Computer equipment	Motor vehicles	Building Improvements	Total
	£	£	£	£	£	£
Cost						
At 1 April 2025	50,000	53,658	16,056	152,017	145,018	416,749
Additions	-	-	2,472	-	-	2,472
At 31 March 2026	50,000	53,658	18,528	152,017	145,018	419,221
Depreciation and impairment						
At 1 April 2025	14,613	50,372	13,288	83,114	145,018	306,405
Depreciation charged in the year	1,252	1,376	2,849	18,728	-	24,205
At 31 March 2026	15,865	51,748	16,137	101,842	145,018	330,610
Carrying amount						
At 31 March 2026	34,135	1,910	2,391	50,175	-	88,611
At 31 March 2025	35,387	3,286	2,768	68,903	-	110,344

13 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	929	934
Prepayments and accrued income	6,967	4,311
	7,896	5,245

14 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	£
Other taxation and social security		6,142	5,999
Deferred income	15	28,370	-
Trade creditors		4,287	2,225
Other creditors		-	1,097
Accruals		10,771	8,346
		49,570	17,667

15 Deferred income

	2026	2025
	£	£
Other deferred income	28,370	-

Deferred income is included in the financial statements as follows:

	2026	2025
	£	£
Deferred income is included within:		
Current liabilities	28,370	-

	2026	2025
	£	£
Movements in the year:		
Deferred income at 1 April 2025	-	-
Resources deferred in the year	28,370	-
Deferred income at 31 March 2026	28,370	-

16 Retirement benefit schemes

Defined contribution schemes	2026	2025
	£	£
Charge to profit or loss in respect of defined contribution schemes	4,325	4,250

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
NLCF People and Places	-	85,110	(73,003)	(7,500)	4,607
BSSG Edeyrnion	-	53,655	(30,634)	(23,021)	-
BSSG Llangollen	-	47,837	(29,068)	(18,769)	-
DCC Pengwern Coordinator	-	28,354	(24,360)	(3,994)	-
BCUHB ICAN Coordinator	-	35,004	(33,110)	(1,894)	-
BCUHB ICAN Activities	-	26,518	(13,077)	(13,441)	-
Motobility Foundation	4,150	76,914	(97,172)	22,157	6,049
Community Foundation Wales	2,655	5,000	(5,000)	(155)	2,500
Clocaenog Windfarm Catering Project	-	101,152	(77,090)	(24,062)	-
DVSC Demential Project	-	4,224	(4,270)	46	-
DVSC Wellbeing Project	-	4,770	(3,025)	(1,745)	-
LPIP	2,861	8,500	(10,599)	(762)	-
Corwen Sick Fund	-	3,748	(9)	-	3,739
Corwen Energy	-	750	(771)	21	-
COGOG	-	7,685	(5,779)	(1,906)	-
Llangollen Town Council Santa Grotto	-	342	(474)	132	-
	-	-	-	-	-
CAPITAL - DVSC Winter Pressures L&D	2,976	-	(1,541)	-	1,435
CAPITAL - Llangollen Rotary	5,748	-	(2,999)	-	2,749
CAPITAL - Motobility	60,398	-	(15,729)	-	44,669
	78,788	489,563	(427,710)	(74,893)	65,748

17 **Restricted funds** **(Continued)**

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
NLCF Round 2 and Cost of Living uplift	(1,479)	127,292	(123,181)	(2,632)	-
BSSG Edeyrnion	-	69,568	(39,979)	(29,589)	-
BSSG Llangollen	-	49,244	(32,243)	(17,001)	-
COGOG	-	4,557	(4,572)	15	-
BCUHB ICAN Coordinator	-	34,395	(32,534)	(1,861)	-
BCUHB ICAN Activities	1,379	26,056	(15,962)	(11,473)	-
DCC Pengwern Coordinator	-	35,442	(30,920)	(4,522)	-
DVSC Croeso Cynnes	-	4,820	(3,520)	(1,300)	-
DCC Cost of Living support	-	4,000	(3,751)	(249)	-
CFW Rent for Pengwern Hub	2,456	5,000	(4,801)	-	2,655
Motobility	-	49,805	(87,177)	41,522	4,150
Clocaenog Windfarm Catering Project	-	56,936	(79,273)	22,337	-
LPIP	-	3,500	(639)	-	2,861
CAPITAL - NLCF Climate Top up fund	1,191	-	(1,192)	1	-
CAPITAL - Morrisons grant	3,498	-	(4,468)	970	-
CAPITAL - Community Foundation Wales Grant	1,152	-	(1,152)	-	-
CAPITAL - Minibus	6,233	-	(6,233)	-	-
CAPITAL - BCUHB ICAN Project Capital	354	-	(354)	-	-
CAPITAL - DVSC Winter Pressures L&D	4,823	-	(1,847)	-	2,976
CAPITAL - Llangollen Rotary	8,747	-	(2,999)	-	5,748
CAPITAL - Motobility	75,887	-	(15,489)	-	60,398
	104,241	470,615	(492,286)	(3,782)	78,788

17 **Restricted funds** **(Continued)**

Revenue Projects

National Lottery Community Fund
People and Places III Funded by the National Lottery Community Fund provided funding for staffing and activities for the delivery and development of community engagement work and aimed to reduce isolation and poverty, and to improve access to services within the Dee Valley.

Welsh Government – Bus Services Support Grant (BSSG)
BSSG Edeyrnion provided funding for the operation of a community transport including salary costs, vehicle maintenance and operating costs across the Edeyrnion area.

BSSG Llangollen funding enabled the expansion of a community transport provision including, salary costs, vehicle maintenance and operating costs to Llangollen and its environs.

BSSG Volunteer driver scheme provides a dial a ride service, for those with Concessionary bus Passes in Mid Denbighshire with Community Volunteer Drivers using their own vehicles to increase access to services where the Local Authority is unable to operate a viable bus service. Volunteer drivers are reimbursed mileage expenses.

Betsi Cadwaladr University Health Board (BCUHB)
BCUHB ICAN project enabled the development of a Network in South Denbighshire to support Mental Health wellbeing in and funded a coordinator post and Activities.

Denbighshire County Council (DCC)
Pengwern Hub - Llangollen. Funding to provide a paid community co-ordinator to manage the centre and develop services and activities in line with community consultation results.

Warm Space Hubs - Funding to expand our provision in Llangollen to include a drop-in Warm Space in the centre of Llangollen and another at the Pengwern Hub

Community Foundation Wales
This project will provide increased access to a warm and friendly meeting place and activities for socially and physically isolated and economically inactive people in Llangollen.

Motobility Foundation
The Motobility foundation provided funding for 2 vehicles and operating costs for those vehicles to enable us to extend our transport services to local residents. We have been able to provide more shopping trips and outings to local sites as well as extending our local services

Clocaenog Windfarm
Funding from Clocaenog Windfarm has enabled us to extend our social lunch clubs and Meals on Wheels provision to new locations thus engaging more people. We have seen a significant increase in the uptake of social lunch clubs and hope to develop more outreach locations in the future.

Denbighshire Voluntary Services Council
COGOG funding to deliver community cooking classes aiming to improve peoples cooking and budgeting skills and provide information for healthy living and access to a community pantry and fridge.

The wellbeing fund provided funding to develop exercise wellbeing and self care sessions.

Dementia Awareness funding enabled us to deliver a series of sessions focussing on Dementia awareness for people living with Dementia and their carers and also provided intergenerational art sessions in the community.

17 Restricted funds (Continued)

Corwen Sick Fund
The Corwen Sick Fund was a registered Charity set up to support those unable to work due to sickness and other people affected by hardship. The Charity has been closed and the trustees have agreed to transfer all assets to SDCP. The Trustees of SDCP have agreed that they will treat the funds received as a Restricted fund and use the funds to meet the objectives of the former charity which align with their own objectives.

Capital Projects

DVSC Winter Pressure L&D capital funds are sponsored by Betsi Cadwaladr University Health Board and distributed by Denbighshire Voluntary Services Council. The money was used to provide new IT equipment for an IT suite available to service users.

Llangollen Rotary have donated a Vauxhall Maxi Caddy vehicle for use in the Llangollen dial a ride scheme taken over by SDCP in the year.

Motobility provided funds for the purchase of two vehicles and for the operating costs of those vehicles.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Designated fund	72,823	-	-	(10,323)	62,500
General funds	124,587	44,505	(108,452)	85,216	145,856
	197,410	44,505	(108,452)	74,893	208,356

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Designated fund	52,638	-	-	20,185	72,823
General funds	136,617	40,954	(36,581)	(16,403)	124,587
	189,255	40,954	(36,581)	3,782	197,410

19 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	38,436	50,175	88,611
Current assets/(liabilities)	169,920	15,573	185,493
	208,356	65,748	274,104

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	39,901	70,443	110,344
Current assets/(liabilities)	157,509	8,345	165,854
	197,410	78,788	276,198

20 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

21 Cash generated from operations

	2026 £	2025 £
Deficit for the year	(2,094)	(17,298)
Adjustments for:		
Investment income recognised in statement of financial activities	(3,123)	(3,395)
Depreciation and impairment of tangible fixed assets	24,205	37,643
Movements in working capital:		
(Increase)/decrease in debtors	(2,651)	3,397
Increase in creditors	3,533	7,589
Increase in deferred income	28,370	-
Cash generated from operations	48,240	27,936

22 Analysis of changes in net funds

The charitable company had no material debt during the year.