

REGISTERED CHARITY NUMBER: 511731

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

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

**Rhyl Community Association**

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for the year ended 31 March 2025**

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**Rhyl Community Association**  
**Report of the Trustees**  
**for the year ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity aims to promote the benefit of the inhabitants of Rhyl and the surrounding neighbourhood by associating the local authority, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities, in the interest of social welfare, for recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants.

**Public benefit**

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

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

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

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

**FINANCIAL REVIEW**

**Financial position**

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

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

**Reserves policy**

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Organisational structure**

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

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

**Risk management**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

511731

Rhyl Community Association

Report of the Trustees  
for the year ended 31 March 2025

**Principal address**

Community Centre  
20 Ffordd Las  
Rhyl  
Denbighshire  
LL18 2EB

**Trustees**

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

**Independent Examiner**

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 26/01/2026 and signed on its behalf by:

  
Trustee

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

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

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

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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



Jason Matischok

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

Date: 26/01/2026

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

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

The notes form part of these financial statements

Rhyl Community Association

Balance Sheet  
31 March 2025

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

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

  
Trustee

## Rhyl Community Association

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

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

##### **Income**

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

##### **Expenditure**

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

##### **Volunteer help**

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

##### **Tangible fixed assets**

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

Freehold property - at variable rates on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

##### **Pension costs and other post-retirement benefits**

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

##### **Freehold property revaluation**

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

**Rhyl Community Association**

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

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

Rhyl Community Association

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

11. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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

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

**Rhyl Community Association**

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

**11. MOVEMENT IN FUNDS - continued**

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

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

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

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

**12. RELATED PARTY DISCLOSURES**

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

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

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

This page does not form part of the statutory financial statements