

Charity Registration Number: 1076322

Dalton Community Association

Financial Statements

For the Year Ending

31st March 2023

Knox Accounting Limited

The Old Fire Station

1 Abbey Road

Barrow in Furness

LA14 1WY

Dalton Community Association

Trustees' Annual Report Year Ended 31st March 2023

	Page
Trustees' Annual Report	1
<u>Financial Statements:</u>	
Independent Examiners Report to the Trustees	
Statement of Financial Activities Including Income and Expenditure	3
Statement of Financial Position	4
Notes to the Financial Statements	5

Dalton Community Association

Trustees' Annual Report Year Ended 31st March 2023

The trustees present their report and the financial statements of the charity for the year ended 31st March 2023.

Objectives and Activities

The objects of the Association shall be:-

- a) To promote the benefit of the inhabitants of Dalton Town and surrounding area (see appendix for details) of Dalton-in-Furness (hereinafter called the 'area of benefit') without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the objects of improving the conditions of life for the said inhabitants.
- b) To establish or to secure the establishment of a Community Centre (hereinafter called 'the centre') and to maintain and manage, or to cooperate with any local statutory authority in the maintenance and management of such a Centre for activities promoted by the Association and its constituent bodies in furtherance of the above objectives.

Achievements and Performance

Here we are again at the end of another busy year. This report will give an overview of the activities at the Dalton Community Association's Community Centre of the last 12 months with some updates of progress following the year-end on the 31st March 2023.

I would like to start by acknowledging those organisations that have provided us with funding that have enabled us to do the work we need to do, to serve the Dalton community.

We were fortunate to be recognised by the High Sheriff, David Beeby (2021/22) for the £500 awarded and which was used to install new warm water heaters in the toilets in the 'East Wing'

Cumbria County Council (now Westmorland and Furness Council) provided £500 which was used towards delivery of three 'coffee/tea and cake' sessions. The first session was held in July and with a themed 'jubilee' celebration, nearly 30 individuals joined us on a warm Saturday afternoon to enjoy refreshments, participating in an 'easy' quiz relating to the jubilee and enjoy a few hours of meeting up and chatting to old and new friends. A further two sessions were held in August and September, also well attended and appreciated by all attendees. So, a heartfelt thanks to Cumbria County Council for their support, that made a huge difference to many individuals otherwise lonely weekend.

Dalton Community Association

Trustees' Annual Report Year Ended 31st March 2023

The DCA was very fortunate to engage with Lancaster University through their Eco-1NW programme that provided us with an intern to research viable ways to lower the carbon footprint of the centre. We already have solar panels that make a huge difference to our energy usage, and we specifically wanted to know what we could further do make the centre 'greener'. Laura Eisenhower joined us on a 140-hour internship and carried out useful research and produced a comprehensive report on possible ways of becoming carbon neutral. We are extremely thankful to Lancaster University for the help and support they provided.

During the summer months we became aware of the looming 'cost of living' crisis and the impact of rising energy prices to the residents of the town. Once again, we had the opportunity to contribute and help to keep centre users warm. Dalton Community Centre was registered as a 'Warm Spot' and anyone could come to the centre and enjoy a space where it was dry, warm and welcoming, whilst having the opportunity to read the newspapers being provided and sponsored by our supporter Mr John Coward. Barrow Borough Council provided a grant of £2,000 and we would like to acknowledge their generous support, whilst also take the opportunity to thank John for his support.

The Billincoat Charity provided us with a grant of £500 towards the refurbishment of the hall floor. The cost to repair the floor was estimated at £2,700 and slowly but surely, we are making in roads with the fundraising for this much needed repair.

Sir John Fisher Foundation provided a grant in the new financial year towards the work on the outside of the centre where building work was required to replace lintils over the windows of the kitchen and storage area and the repointing of the wall. This work was required urgently and the £5,000 from Sir John Fisher Foundation made a huge contribution towards the work carried out. Our sincere thanks to them for their ongoing support.

A grant from BAE's Give as You Earn programme provided a further £250 for the repair of the hall floor. BAEGAYE has been a firm supporter of the DCA and we are very grateful to them for their ongoing support.

A grant from the Co-op Community Fund for £2,400 enabled us to purchase sensory equipment for use by the groups using the facilities. This equipment will make a difference to many users. Currently we are looking at developing a room in the centre to become a dedicated sensory room.

In July 2022 we celebrated the launch of the 'Reflections of Dalton' publication. This publication celebrates some of the extraordinary people living in Dalton who have contributed through their involvement in the community or business activities. Paging through this

Dalton Community Association

Trustees' Annual Report Year Ended 31st March 2023

booklet, clearly shows the commitment the locals to the town we live in and highlights the fact that we live in a very special town.

Once again, this year we had a wonderful display of colour in the courtyard. Trailing Fuchsias, Begonias, lobelia, Petunias and many more, covered the walls and made this small space an area where mothers and babies could sit and enjoy the cascading colours.

It would be remis of me not to mention all our regular users of the centre, the help and the support we receive from Dalton Town Hall and in particular Fiona and Claire. Thank you to all for their support.

The users of the centre are the lifeblood of the organisation – without them we would only be an empty shell, especially our resident organisations – The Army Cadets, Cumbria Police, Westmorland and Furness Council through their library service and Family Action groups along with Drop Zone providing the essential youth activities. These bring to the centre a wide range of ages and interests - you all contribute to the vibrant centre we have.

Governance is a topic at all Trustee Board meetings and trustees are involved in the regular fire alarm tests, maintenance work and the review of our myriad of policies. But it is not always sunshine and roses, this last calendar year we have seen an increase in anti-social behaviour, with damage to furniture, graffiti and general disorder – however we have been fortunate to obtain a grant that will provide additional youth sessions during holidays and half term, which will involve activities to reduce boredom.

At the end of March we said goodbye to Brenda Walker who retired as Centre Manager but will continue to be involved in the running of the regular monthly lunch club and film club. The Board would like to thank Brenda for the valuable contribution she made during her years as Centre Manager. At the same time we welcomed to the Centre Kathy Corn who will continue and bring her skills to the role of Centre Manager. We wish Kathy a long and happy time with the DCA. Two of our Trustees also decided to retire – Gareth Smith and Ben Shirley. Our thanks for their support and wishes for success in everything they do in the future.

The DCA's financial position remains positive, and our Treasurer Brian Ryninks is instrumental in supporting the Trustees.

That brings me to my final words of thanks to the Board of Trustees who continues to support, help and assist me over the last 12 months. My wish for the year ahead is that the DCA continues to provide an essential and much needed service to the Dalton Community and that it remains the stable and strong organisation it has been for many years.

Welma Robinson
Chair

Dalton Community Association

Trustees' Annual Report Year Ended 31st March 2023

Financial Review

The trustees are satisfied that the Charity has adequate reserves to continue its work for the next twelve months.

Reserves Policy

The DCA follows the guidance of the Charity Commission by seeking to maintain adequate reserves to meet the commitments of the charity totalling £34,000.

Plans for future

The maintenance of the building remains our highest priority. The flat roof above the kitchen and storeroom will have to be replaced and currently funding applications are in the process of being developed. In the next few months, a new sensory room will be developed to be used by organisations and individuals that require specialist stimulation.

Structure, Governance and Management

Dalton Community Association is a charity governed under a constitution.

Appointment of Trustees

Trustees are elected at the annual general meeting, are appointed to the Board following nomination by member organisations or are co-opted by the Trustee Board. Appointment of nominated or co-opted Trustees is agreed at any ordinary meeting of the Board.

Recruitment, induction and training of trustees

The Trustee Board actively seeks out new Trustees as appropriate to ensure the Board has the most useful skill mix possible and is representative of the local community.

All trustees are expected to be committed to the aims and principles of Dalton Community Association and be willing to take an active role in the governance of Dalton Community Association. Trustees are selected on the basis of the expertise and experience they might bring to the organisation. All new Trustees are made aware of the structure, aims and principles of Dalton Community Association, legal obligations under charity law, the objectives and activities of Dalton Community Association and current business and development plans.

Organisation structure and networks

Dalton Community Association is governed by the Board of Trustees. The Board is responsible for setting the strategic direction of the organisation and has ultimate responsibility for the conduct of Dalton Community Association and for ensuring that the charity satisfies its legal and contractual obligations. Board meetings are held monthly with additional meetings as necessary. Non-Trustee members may be co-opted to attend meetings for a specific expertise they bring for time limited periods.

Dalton Community Association

Trustees' Annual Report Year Ended 31st March 2023

Operations management of Dalton Community Association is delegated to the Chair of the Board, who works closely with the Centre Manager to ensure delivery of all services

Risk Policy

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place, so timely action is taken to mitigate exposure to those risks.

The major risk to the organisation is the risk of an unforeseen large building repair. The building is the main asset of the charity and the reason for the existence of the Dalton Community Association and can be a significant drain on financial resources.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed by the trustees and staff to ensure they still meet the needs of the charity.

Dalton Community Association

Trustees' Annual Report Year Ended 31st March 2023

Reference and Administrative Details

Registered charity name Dalton Community Association

Charity registration number 1076322

Principal office and registered office 21 Nelson Street
Dalton in Furness
Cumbria
LA15 8AF

The Trustees Mrs W Robinson
Mr B Doughty
Mr I Maddox
Mr R Willock
Mr N Perie
Mr. S Nott
Mrs A Thurlow
Mrs S Johnson
Mr J McGill
Mr G Smith

Treasurer Mr B Ryninks

Auditors Knox Accounting Limited
The Old Fire Station
1 Abbey Road
Barrow in Furness
LA14 1WY

Bankers NatWest Bank
Dalton Road
Barrow in Furness
LA14 1WY

The Trustees' Annual Report was approved on 26th October 23 and signed on behalf of the board of trustees by:-



Mrs W Robinson - Chair

Dalton Community Association

Charity No. 1076322

Financial Statements

for the year ended

31 March 2023

Dalton Community Association
Financial Statements
For The Year Ended
31 March 2023
Independent Examiners Report To The Trustees Of
Dalton Community Association
On The Accounts For The Year Ended 31 March 2023
Set Out On Pages 3 to 6

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)b of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - (a) to keep accounting records in accordance with section 130 of the Charities Act;
 - (b) to prepare accounts which accord with the accounting records and comply with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2019).
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Janine Kelly MAAT

Knox Accountants Limited
Unit 2 The Old Fire Station
1 Abbey Road
Barrow in Furness
Cumbria
LA14 1XH

13 September 2023

Dalton Community Association

Charity No. 1076322

Financial Statements

for the year ended

31 March 2023

**Statement of Financial Activities
(incorporating the Income & Expenditure Account)**

for the year en 31 March 2023

	Note	2023			2022		
		Restricted	Unrestricted	Total Funds	Restricted	Unrestricted	Total Funds
		Funds	Funds	Funds	Funds	Funds	Funds
		£	£	£	£	£	£
Charity Operations							
Income							
Sundry Income			7,571	7,571		14,453	14,453
Development Posts Funding				0	1,224		1,224
Grants for Projects		15,514		15,514	14,495		14,495
Donations			1,369	1,369		3,263	3,263
Cadets			5,796	5,796		5,796	5,796
Police			4,503	4,503		4,404	4,404
Youth Work			430	430			0
Library			5,004	5,004		15,257	15,257
Children's Centre			3,600	3,600			0
True Life Church			3,460	3,460			0
Grants / Awards			2,500	2,500			0
Income from Restricted Funds			4,895	4,895			0
Covid 19 Grants	4			0		9,082	9,082
		15,514	39,128	54,642	15,719	52,255	67,974
Expenditure							
Broadband & Telephone			735	735		621	621
Repairs			970	970		802	802
Cleaning incl Materials & Equipment			1,069	1,069		487	487
Salaries			14,046	14,046	836	12,821	13,657
Insurance			1,769	1,769		1,798	1,798
Water			919	919		312	312
Gas			1,639	1,639		1,618	1,618
Electricity			2,220	2,220		1,967	1,967
Projects		3,657		3,657	14,495		14,495
Charges from Unrestricted		2,751		2,751			0
Roof Repair			650	650		2,960	2,960
Lighting, Building, F&F, Equipment			3,081	3,081		8,545	8,545
Banners / Signs / Pictures				0		3,053	3,053
Miscellaneous			2,617	2,617		3,291	3,291
Transfer to Unrestricted		2,144		2,144	388	-388	0
Independent Examiner			288	288			0
		8,552	30,004	38,556	15,719	37,887	53,606
Excess Income for the year		6,962	9,123	16,085	0	14,368	14,368
Funds at the start of the year		0	51,873	51,873	0	37,505	37,505
FUNDS at the end of the YEAR		6,962	60,996	67,958	0	51,873	51,873

Dalton Community Association**Charity No. 1076322****Financial Statements****for the year ended****31 March 2023****Statement of Financial Position (Balance Sheet)**

as at 31 March 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
ASSETS			
Fixed Assets			
Building	2	0	0
Current Assets			
Accounts Receivable		1,869	3,702
Prepayments		1,364	1,550
		<u>3,233</u>	<u>5,252</u>
Petty Cash		113	182
Bank Accounts - Unrestricted		60,432	48,070
Bank Accounts - Restricted		6,984	11,877
		<u>67,529</u>	<u>60,130</u>
Current Liabilities			
Restricted Funds Received in Advance	3	0	11,877
Creditors		2,804	1,631
		<u>2,804</u>	<u>13,508</u>
Net Current Assets		<u>67,958</u>	<u>51,873</u>
TOTAL ASSETS		<u>67,958</u>	<u>51,873</u>
RESERVES			
Restricted	1	6,962	0
Unrestricted	1	60,996	51,873
		<u>67,958</u>	<u>51,873</u>
TOTAL FUNDS		<u>67,958</u>	<u>51,873</u>

These financial statements were approved by the Trustees and authorised for issue on 26th October 2023 and are signed on their behalf by:

Chair *W. Robinson*

Dalton Community Association**Charity No. 1076322****Financial Statements****for the year ended****31 March 2023****Notes to the Financial Statements****1 Accounting Policies****Income**

Income including donations, gifts and trading income is credited to the Statement of Financial Activities when the charity is legally entitled the funds and the amount can be measured reliably and it is probable that the income will be received.

Expenditure

All expenditure is accounted for on an accruals basis and recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Fund Accounting**Unrestricted funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds

Restricted funds arise where the donor specifies the use of the funds, or the funds have arisen in response to an appeal or application for a specified purpose. In prior years, until all performance conditions have been met, the income was treated as received in advance. During the current year remaining amounts received in advance were taken to Restricted Income

Taxation

HM Revenue & Customs considers Dalton Community Association to be a charity and therefore entitled to exemption from tax afforded by Sections 478 - 489 of the Corporation Taxes Act 2010 to the extent that income is applied exclusively for charitable purposes.

2 Building

Dalton Drill Hall, 21 Nelson Street, Dalton in Furness, LA15 8AF - acquired 8 May 2013 by Community Asset Transfer. Valuation 28 January 2022 by an Independent Estate Agent - £375,000 (£375,000 - valuation 23 March 2019).

3 Restricted Funds

	<u>2023</u>	<u>2022</u>
<u>History Project</u>		
Balance brought forward	503	503
Received	0	0
Transferred to another Grant	-503	0
Balance carried forward	<u>0</u>	<u>503</u>
<u>Lunch Club</u>		
Balance brought forward	4,367	5,710
Received	0	0
Utilised during the year	-1,168	-1,343
Balance carried forward	<u>3,199</u>	<u>4,367</u>
<u>Peoples Project</u>		
Balance brought forward	659	659
Received	0	0
Utilised during the year	-659	0
Balance carried forward	<u>0</u>	<u>659</u>
<u>Computer Training</u>		
Balance brought forward	800	1,500
Received	0	0
Utilised during the year	-800	-700
Balance carried forward	<u>0</u>	<u>800</u>
<u>Youth Worker</u>		
Balance brought forward	580	5,500
Received	0	0
Utilised during the year	-580	-4,920
Balance carried forward	<u>0</u>	<u>580</u>
<u>Dalton Booklet</u>		
Balance brought forward	1,725	0
Transfer from another Grant / Received in Advance	977	3,500
Utilised during the year	-2,702	-1,775
Balance carried forward	<u>0</u>	<u>1,725</u>
<u>Lighting and Video</u>		
Balance brought forward	1,390	3,565
Received	0	0
Utilised during the year	-1,390	-2,175
Balance carried forward	<u>0</u>	<u>1,390</u>

Dalton Community Association**Charity No. 1076322****Financial Statements****for the year ended****31 March 2023****Notes to the Financial Statements (continued)****3 Restricted Funds (contd)**Holiday Club

Balance brought forward	1,353	963
Transfer to another Grant / Received in Advance	-599	2,171
Utilised during the year	-754	-1,781
Balance carried forward	0	1,353

Coffee Club

Balance brought forward	500	0
Received in Advance	0	500
Utilised during the year	-500	0
Balance carried forward	0	500

Hall Floor

Balance brought forward	0	0
Received	750	0
Utilised during the year	0	0
Balance carried forward	750	0

Sensory Lighting

Balance brought forward	0	0
Received	3,013	0
Utilised during the year	0	0
Balance carried forward	3,013	0

Total Restricted Funds

6,962	11,877
-------	--------

4 Covid Grants Received

Barrow Borough Council Covid-19 Grant	0	8,000
Barrow Borough Council - Govt Business Retention Scheme	0	0
Cumbria County Council - DEFRA	0	0
Furlough Funding	0	1,082
	0	9,082

5 Reserves

The DCA Reserve Policy makes provision for six months operating costs, redundancy and non-major building repairs totalling £34,000.