

DENTON BURN COMMUNITY ASSOCIATION

England & Wales · Charity number 1168779

Details

Other names	DENTON BURN COMMUNITY ASSOCIATION, DENTON BURN COMMUNITY HUB
Status	Registered
Legal form	Charitable company
Company number	08591698
Registered	2016-08-15
Register	View on the Charity Commission register

Contact

Address	Denton Burn Community Centre Slatyford Lane Newcastle Upon Tyne NE5 2UQ
Phone	01912423012
Email	dentonburnca@outlook.com
Website	www.dentonburncommunityassociation.co.uk

Activities

Objects: PROMOTE THE BENEFIT OF THE INHABITANTS OF NEWCASTLE UPON TYNE AND THE NEIGHBOURHOOD (HEREINAFTER CALLED THE ?AREA OF BENEFIT?) WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS 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 OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;(B) ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE (HEREINAFTER CALLED ?THE CENTRE?) AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS;(C)PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.THE ASSOCIATION SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION.

Activities: Denton Burn Community Association is a registered charity providing a social hub and community activities in the heart of Denton Burn . Denton Burn Community Association has a mission to provide a community facility at Denton Burn Community Centre which is maintained to the highest standards; viable and sustainable and available for use by everyone in the community. We offer a range of activities

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Newcastle Upon Tyne City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£47,244	£47,128	-	-
2024-03-31	£35,436	£41,273	-	-
2023-03-31	£34,814	£47,022	-	-
2022-03-31	£54,234	£49,641	-	-
2021-03-31	£57,262	£44,267	-	-

Trustees

Name	Role	Appointed
MARGARET FOTHERGILL	Chair	2018-11-14
IRENE MORLEY		2018-11-14
LESLEY HAILS		2018-11-14

DENTON BURN COMMUNITY ASSOCIATION

England & Wales - Charity number 1168779

Accounts

DENTON BURN COMMUNITY ASSOCIATION
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2025

Charity Number 1168779
Company Number 08591698

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 March 2025

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

The financial statements comply with the Charities Act 2022, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019).

1. Objectives and Activities

The Denton Burn Community Association is a registered charity that serves as a social hub and offers community activities in the heart of Denton Burn. Our mission is to maintain the Denton Burn Community Centre to the highest standards, ensuring it is viable, sustainable, and accessible for everyone in the community. We aim for the Centre to be a valuable asset that reflects the wishes and needs of local residents and serves as a hub for activities for all ages and interests. The Association is managed by a group of dedicated volunteers.

We offer a diverse program of social, physical, and educational activities, including art classes, a Baby Bloom class, Denton Dollies, Clippy mats, craft classes, Slimming World, Weight Watchers, spiritualist meetings, Celebration Cards, fitness classes, Taekwondo, Turtle Care child classes, church groups, The Women's Institute group, Line dancing and Adult Learning classes in partnership with Newcastle City Council. Additionally, we host Shining Stars pre-school and various training sessions.

When activities are planned, we encourage members to volunteer their services on the day to help ensure the success of these events. We also intend to continue applying for available grants to support our initiatives.

2. Achievements and Performance

The Association has started to regain its vibrant activity levels.

We have welcomed new hirers, and some of our long-term groups have expanded their offerings with additional classes. Our program now features a broader age range, highlighted by our new adult learning classes and the addition of Search Newcastle UK, which supports older individuals.

3. Financial Review

Review of the year

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements.

During the year, the Charity had income of £47,244 (2024: £35,436) of which £nil was restricted (2024: £nil) and expenditure of £47,128 (2024: £41,273) of which £nil was restricted (2024: £nil). There was an operating surplus of £117 (2024: deficit of £5,837) of which £nil was restricted (2024: £nil).

At 31 March 2025 the Charity had net assets of £746 (2024: £629) of which £0 was restricted (2024: £9,717).

Reserve's policy

The trustees plan to address the situation during 2025-2026 period by increasing fees and room hire costs by encouraging more Private Room Hire and introducing new activities.

Investigations are taking place to endeavour to make savings on Utility costs, administration costs and general maintenance. In other words, savings will be made wherever possible.

DENTON BURN COMMUNITY ASSOCIATION

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TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 March 2025

Our Reserves Policy is reviewed annually.

4. Risk Management

The Board is responsible for the management of the risks to which the Charity is exposed. A risk register is produced which considers financial, governance and delivery risks.

For each risk, the register identifies:

- Initial risk assessment in terms of impact and likelihood
- Initial risk rating
- Counter measures
- Responsibility/ownership
- Timescale
- Amended risk assessment in terms of impact and likelihood.
- Amended risk rating.

The Board reviews the risk register throughout the year. Through the counter measures put in place in the risk register and the regular reviews and updates, the Board is satisfied that the major risks identified have been adequately mitigated. It is recognised that this approach can only provide reasonable but not absolute assurance that major risks have been adequately managed.

5. Plans for future periods

The Management Committee has not yet finalised the Asset Transfer due to ongoing repairs that require the Local Council's attention. We hope that negotiations will resume soon. In the meantime, the Committee and volunteers are developing an action plan to improve both the indoor and outdoor appearance of the Community Centre. This plan includes enhancements to the decoration and the greenery in the grounds of the Community Centre.

6. Public Benefit Statement

The trustees/directors have paid due regard to the Charity Commission guidance on public benefit and are confident that the organisation's aims, objectives, and activities are in accordance with the guidance on public benefit.

Our activities and achievements as outlined demonstrate our commitment to ensuring that the organisation's resources and activities maximise the potential benefit to our local community.

DENTON BURN COMMUNITY ASSOCIATION

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TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 March 2025

7. Reference and administrative details of the charity, its trustees, and advisors

Registered charity name	Denton Burn Community Association
Charity number	1168779
Company registration number	08591698
Registered office	Slatyford lane Newcastle upon Tyne NE5 2UQ
Trustees and Members of the Board	Mrs M Fothergill (Chair) Mrs I Morley (Treasurer) Mrs L McGuinness Mr K Robinson Resigned 08.10.2025
Independent Examiner	Michelle Wright MW Accounting Services Woodgate House Gateshead NE11 9NP

8. Structure, governance, and management

Governing Document

The organisation is a Charitable Company Limited by Guarantee. 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 a winding up any member (who is a director) undertakes to contribute to the payment of liabilities, such amount as may be required not exceeding the total of £1.

Recruitment and Appointment of the Board

The Directors of the Company are also Trustees for the purposes of charity law and under the company's Articles are also its members. Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting one-third of the Directors, who are subject to retirement by rotation, shall retire. Retiring Directors can be re-appointed at the Annual General Meeting.

Trustees are selected based on specialist skills and commitment to the objectives and aims of the organisation.

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TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 March 2025

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main company documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report.
- Copies of recent board papers including budgets and management accounts.
- A copy of the Charity Commission publication "How to be an Effective Trustee".
- A copy of the governance structure.

9. Statement of Trustee Responsibilities

The trustees, who are also directors for the purposes of company law, are responsible for preparing the Trustees' Annual 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 situation of the charitable company and of incoming resources and application of resources, including the income and expenditure of the charitable company for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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.

Approved by the Board on 13/01/2026 and signed on their behalf by: *M Fothergill*
M Fothergill (Jan 15, 2026 15:11:25 GMT)

Mrs M Fothergill (Chair)

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2025

I report on the financial statements of Denton Burn Community Association for the year ended 31 March 2025, which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to 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 examiner's statement

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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Michelle Wright

Michelle Wright
MW Accounting, Bookkeeping & Training
Woodgate House
5c Wood Street
Gateshead
NE11 9NP
Date: 16/01/2025

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Other trading activities	5	44,583	-	44,583	33,853
Other income	6	2,661	-	2,661	1,583
Total income		47,244	-	47,244	35,436
Expenditure on:					
Charitable activities					
Operation of the charity	7	47,128	-	47,128	41,273
Total expenditure		47,128	-	47,128	41,273
Net income/(expenditure)		117	-	117	(5,837)
Transfers between funds		9,717	(9,717)	-	-
Net income/(expenditure) and net movement of funds		9,834	(9,717)	117	(5,837)
Reconciliation of funds					
Total funds brought forward		(9,088)	9,717	629	6,466
Total funds carried forward		746	-	746	629

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 7 to 13 form an integral part of these accounts.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

Charity Number 1168779

Company Number 08591698

BALANCE SHEET

As at 31 March 2025

	Notes	£	Total 2025 £	£	Total 2024 £
<u>Current assets</u>					
Debtors	15	-	-	-	-
Cash at bank and in hand	16	2,298	3,132	3,132	
Total current assets		2,298	3,132	3,132	
Creditors: amounts falling due within one year	17	(1,551)	(2,503)	(2,503)	
Net current assets			746		629
Total assets less current liabilities			746		629
Total net assets or liabilities			746		629
<u>Funds of the charity</u>					
Unrestricted income funds			746		(9,088)
Restricted income funds			-		9,717
Total funds			746		629

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 7 to 13 form an integral part of these accounts.

These financial statements were approved by the Board on:

and are signed on its behalf by:

Mrs I Morley
Treasurer

I Morley
I Morley (Jan 15, 2026 11:10:32 GMT)

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

1 Accounting Policies

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

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

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

2.2 Preparation of the accounts on a going concern basis

The charity has reported an unrestricted surplus of £746 at the year end, and are looking to address the current balance. It should be noted that the creditors are being paid when the payments are falling due. There are no other significant events affecting the organisation since the year end.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

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.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

DENTON BURN COMMUNITY ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.7 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.8 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of mentally stimulating activities, counselling/therapy and other activities undertaken to further the purposes of the charity and their associated support costs.

DENTON BURN COMMUNITY ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

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

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
5 Other trading activities				
Room hire	43,390	-	43,390	33,686
Fundraising events	957	-	957	-
Café	236	-	236	167
	<u>44,583</u>	<u>-</u>	<u>44,583</u>	<u>33,853</u>

Analysis of income continued

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
6 Other income				
Other income	2,661	-	2,661	1,583
	<u>2,661</u>	<u>-</u>	<u>2,661</u>	<u>1,583</u>

Income was £47,244 (2024: £35,436) of which £47,244 was unrestricted or designated (2024: £35,436) and £0 was restricted (2024: £0)

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
7 Charitable activities				
<u>Direct costs</u>				
Project staff costs	37,679	-	37,679	31,715
<u>Support costs</u>				
Administration	169	-	169	593
Licence/Insurance	537	-	537	600
Electricity/Water	6,111	-	6,111	6,010
Repairs & renewals	1,277	-	1,277	749
Telephone	784	-	784	675
Fundraising costs	30	-	30	-
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	400	-	400	744
Payroll Fees	140	-	140	187
	<u>47,128</u>	<u>-</u>	<u>47,128</u>	<u>41,273</u>

Expenditure on charitable activities was £47,128 (2024: £41,273) of which £47,128 was unrestricted or designated (2024: £41,273) and £0 was restricted (2024: £0)

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

8 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	400	744
Other accountancy services paid to the examiner	140	187
	<u>540</u>	<u>931</u>

9 Analysis of staff costs and the cost of key management personnel

	2025 £	2024 £
Salaries and wages	37,679	31,715
	<u>37,679</u>	<u>31,715</u>

No employee received remuneration above £60,000 (2024: nil)

The key management personnel of the charity, comprise the Trustees. The total employee benefits of the key management personnel of the charity were £0. (2024: £0)

10 Staff numbers

The average monthly head count was 2 staff (2024: 2 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2025 Number	2024 Number
The parts of the charity in which the employee's work		
Charitable activities	1.5	1.5
	<u>1.5</u>	<u>1.5</u>

11 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

12 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £262 (2024: £0). There was £175 outstanding as at 31 March 2025 (2024: £0)

13 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

DENTON BURN COMMUNITY ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

16 Cash at bank and in hand

	2025 £	2024 £
Cash at bank and in hand	2,093	2,927
Cash in hand (Social Club)	205	205
	<u>2,298</u>	<u>3,132</u>

17 Creditors and accruals (payable within 1 year)

	2025 £	2024 £
Accruals		
Independent examination of accounts	400	744
Other accruals	1,151	1,759
	<u>1,551</u>	<u>2,503</u>

18 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

19 Analysis of charitable funds

Analysis of movements in unrestricted funds For the year ending 31 March 2025

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	(9,088)	47,244	(47,128)	9,717	746
Totals	<u>(9,088)</u>	<u>47,244</u>	<u>(47,128)</u>	<u>9,717</u>	<u>746</u>

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

DENTON BURN COMMUNITY ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

19 Analysis of charitable funds continued Analysis of movement in restricted funds For the year ending 31 March 2025

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Toy Library	2,535	-	-	(2,535)	-
1989 Wilan Charitable Trust	4,182	-	-	(4,182)	-
Newcastle Building Society	3,000	-	-	(3,000)	-
Totals	9,717	-	-	(9,717)	-

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Toy Library	Funds for soft play and toys
1989 Wilan Charitable Trust	Funds for kitchen refurbishment
Newcastle Building Society	Funds for kitchen refurbishment

19 Analysis of charitable funds continued

Transfers between funds

	Reason for transfer	Amount £
Between unrestricted and restricted funds	A transfer to adjust the prior year figures as the restricted funds were spent in the previous year	9,717

20 Capital commitments

As at 31 March 2025, the charity had no capital commitments (2024 -£nil)

21 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Cash at bank and in hand	2,298	-	2,298	3,132
Other net current assets/(liabilities)	(1,551)	-	(1,551)	(2,503)
	746	-	746	629

DENTON BURN COMMUNITY ASSOCIATION

England & Wales - Charity number 1168779

Accounts

DENTON BURN COMMUNITY ASSOCIATION
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2024

Charity Number 1168779
Company Number 08591698

DENTON BURN COMMUNITY ASSOCIATION

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ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2024

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DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT (including Director's report)

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The financial statements comply with the Charities Act 2022, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019).

1. Objectives and Activities

Denton Burn Community Association is a registered charity providing a social hub and community activities in the heart of Denton Burn. Denton Burn Community Association has a mission to provide a community facility at Denton Burn Community Centre, which is maintained to the highest standards; viable and sustainable and available for use by everyone in the community. The aim is for the Centre to be an asset to the community, used according to the wishes and needs of local people and to be a hub of activities for all ages and all interests. Denton Burn Community Association is managed by a group of volunteers. The Association offers a varied program of social, physical, and learning activities including – Art Classes, Baby Bloom Class, Denton Dollies, Clippy mats, Craft Class, Slimming World, Weight Watchers, Spiritualist Meetings, Celebration Cards, Fitness Classes, Taekwondo, Turtle Care child Class, the Church Groups, W.I. group, Line Dancing, Adult Learning Classes through Newcastle city council, Shinning Stars playschool and various training sessions.

When planned activities are arranged, members are asked to volunteer their services on the day to aid in the success of the said activity.

We intend to continue to apply for grants where available.

2. Achievements and Performance

The Association has begun to return to the hive of activities it was prior to Covid. We have new hirers and some of our long-term groups have taken on extra classes. We now have a broader age group across the centre activities with our new Adult Learning Classes and Search (supporting older people) joining our program.

3. Financial Review

Review of the year

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements.

During the year, the Charity had income of £35,436 (2023: £34,814) of which £nil was restricted (2023: £nil) and expenditure of £41,273 (2023: £47,022) of which £nil was restricted (2023: £nil). There was an operating deficit of £5,837 (2023: deficit of £12,208) of which £nil was restricted. (2023: £nil).

At 31 March 2024 the Charity had net assets of £629 (2023: £6,466) of which £9,717 was restricted (2023: £9,717).

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 March 2024

Reserve's policy

The Accounts for 2023-24 are in deficit for the unrestricted funds due to the pressure placed on the financial situation of our business. The trustees plan to address the situation during 2023-2024 period by increasing fees and room hire costs by encouraging more Private Room Hire and introducing new activities.

Investigations are taking place to endeavour to make savings on Utility costs, administration costs and general maintenance. In other words, savings will be made wherever possible.

Our Reserves Policy is reviewed annually.

4. Risk Management

The Board is responsible for the management of the risks to which the Charity is exposed. A risk register is produced which considers financial, governance and delivery risks.

For each risk, the register identifies:

- Initial risk assessment in terms of impact and likelihood
- Initial risk rating
- Counter measures
- Responsibility / ownership
- Timescale
- Amended risk assessment in terms of impact and likelihood.
- Amended risk rating.

The Board reviews the risk register throughout the year. Through the counter measures put in place in the risk register and the regular reviews and updates, the Board is satisfied that the major risks identified have been adequately mitigated. It is recognised that this approach can only provide reasonable but not absolute assurance that major risks have been adequately managed.

5. Plans for future periods

The Management Committee unfortunately has still been unable to finalise Asset Transfer due to the Outstanding repairs awaiting the Local Council's attention. Hopefully negotiations will resume in the very near future. In the meantime, the Committee and volunteers are in the process of producing an action plan to improve the outdoor appearance of the Community Centre i.e. hedges, trees, fences etc.

6. Public Benefit Statement

The trustees/directors have paid due regard to the Charity Commission guidance on public benefit and are confident that the organisation's aims, objectives, and activities are in accordance with the guidance on public benefit.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 March 2023

Our activities and achievements as outlined demonstrate our commitment to ensuring that the organisation's resources and activities maximise the potential benefit to our local community.

7. Reference and administrative details of the charity, its trustees, and advisors

Registered charity name	Denton Burn Community Association
Charity number	1168779
Company registration number	08591698
Registered office	Slatyford lane Newcastle upon Tyne NE5 2UQ
Trustees and Members of the Board	Mrs M Fothergill (Chair) Mrs I Morley (Treasurer) Mrs L Hails Mr K Robinson
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne NE1 4BX

8. Structure, governance, and management

Governing Document

The organisation is a Charitable Company Limited by Guarantee. 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 a winding up any member (who is a director) undertakes to contribute to the payment of liabilities, such amount as may be required not exceeding the total of £1.

Recruitment and Appointment of the Board

The Directors of the Company are also Trustees for the purposes of charity law and under the company's Articles are also its members. Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting one-third of the Directors, who are subject to retirement by rotation, shall retire. Retiring Directors can be re-appointed at the Annual General Meeting.

Trustees are selected based on specialist skills and commitment to the objectives and aims of the organisation.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 March 2024

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main company documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report.
- Copies of recent board papers including budgets and management accounts.
- A copy of the Charity Commission publication "How to be an Effective Trustee".
- A copy of the governance structure.

9. Statement of Trustee Responsibilities

The trustees, who are also directors for the purposes of company law, are responsible for preparing the Trustees' Annual 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 situation of the charitable company and of incoming resources and application of resources, including the income and expenditure of the charitable company for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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.

Approved by the Board on 10.10.2024 and signed on their behalf by:

Mrs M Fothergill (Chair)

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2024

I report on the financial statements of Denton Burn Community Association for the year ended 31 March 2024, which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to 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 examiner's statement

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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 10.10.2024

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Other trading activities	5	35,436	-	35,436	34,814
Total income		35,436	-	35,436	34,814
Expenditure on:					
Charitable activities					
Operation of the charity	6	41,273	-	41,273	47,022
Total expenditure		41,273	-	41,273	47,022
Net income/(expenditure) and net movement of funds		(5,837)	-	(5,837)	(12,208)
Reconciliation of funds					
Total funds brought forward		(3,251)	9,717	6,466	18,674
Total funds carried forward		(9,088)	9,717	629	6,466

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 8 to 13 form an integral part of these accounts.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

1 Accounting Policies

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

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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 October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

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

2.2 Preparation of the accounts on a going concern basis

The charity has reported an unrestricted deficit of £5,837 at the year end, and are looking to address the current balance. It should be noted that the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met and it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

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

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
5 Other trading activities				
Room hire	33,686	-	33,686	34,319
Fundraising events	-	-	-	9
Café	167	-	167	258
HMRC Job Retention Scheme	-	-	-	228
Grant				
Other income	1,583	-	1,583	-
	<u>35,436</u>	<u>-</u>	<u>35,436</u>	<u>34,814</u>

Income was £35,436 (2023: £34,814) of which £35,436 was unrestricted or designated (2023: £34,814) and £0 was restricted (2023: £0)

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
6 Charitable activities				
<u>Direct costs</u>				
Project staff salaries	31,715	-	31,715	33,005
<u>Support costs</u>				
Administration	593	-	593	936
Licence/Insurance	600	-	600	723
Electricity/Water	6,010	-	6,010	5,608
Repairs and renewals	749	-	749	3,227
Payroll fees	187	-	187	570
Telephone	675	-	675	984
Fundraising costs	-	-	-	1,225
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	744	-	744	744
	<u>41,273</u>	<u>-</u>	<u>41,273</u>	<u>47,022</u>

Expenditure on charitable activities was £41,273 (2023: £47,022) of which £41,273 was unrestricted or designated (2023: £47,022) and £0 was restricted (2023: £0)

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

7 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	744	744
Other accountancy services paid to the examiner	187	570
	<u>931</u>	<u>1,314</u>

8 Analysis of staff costs and the cost of key management personnel

	2024 £	2023 £
Salaries and wages	31,715	33,005
	<u>31,715</u>	<u>33,005</u>

No employee received remuneration above £60,000 (2023: nil)

The key management personnel of the charity, comprise the trustees.. The total employee benefits of the key management personnel of the charity were £nil.

9 Staff numbers

The average monthly head count was 2 staff (2023: 2 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2024 Number	2023 Number
The parts of the charity in which the employee's work		
Charitable activities	1.5	1.5
	<u>1.5</u>	<u>1.5</u>

10 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

12 Cash at bank and in hand

	2024 £	2023 £
Current account (Association)	-	4,295
Current account (Association)	-	3,249
Current account (Association)	2,927	57
Deposit account (Association)	-	57
Cash in hand (Social Club)	205	205
	<u>3,132</u>	<u>7,863</u>

13 Creditors and accruals (payable within 1 year)

	2024 £	2023 £
Accruals		
Independent examination of accounts	744	744
Other accruals	1,759	596
	<u>2,503</u>	<u>1,340</u>

14 Events after the end of the reporting period

No other significant events affecting the Company since the year end.

15 Analysis of charitable funds

Analysis of movements in unrestricted funds As at 31 March 2024

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	(3,251)	35,436	(41,273)	-	(9,088)
Totals	<u>(3,251)</u>	<u>35,436</u>	<u>(41,273)</u>	<u>-</u>	<u>(9,088)</u>

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Analysis of movement in restricted funds

As at 31 March 2024

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Toy Library	2,535	-	-	-	2,535
1989 Willan Charitable Trust	4,182	-	-	-	4,182
Newcastle Building Society	3,000	-	-	-	3,000
Totals	9,717	-	-	-	9,717

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Toy Library	Funds for soft play and toys.
1989 Willan Charitable Trust	Funds for kitchen refurbishment.
Newcastle Building Society	Funds for kitchen refurbishment.

16 Capital commitments

As at 31 March 2024, the charity had no capital commitments (2023 -£nil)

17 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Cash at bank and in hand	(6,585)	9,717	3,132	7,806
Other net current assets/(liabilities)	(2,503)	-	(2,503)	(1,340)
	(9,088)	9,717	629	6,466

DENTON BURN COMMUNITY ASSOCIATION

England & Wales - Charity number 1168779

Accounts

DENTON BURN COMMUNITY ASSOCIATION
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2023

Charity Number 1168779
Company Number 08591698

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2023

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DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 March 2023

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2023 which are also prepared to meet the requirements for a trustees' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2022, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019).

1. Objectives and Activities

Denton Burn Community Association is a registered charity providing a social hub and community activities in the heart of Denton Burn. Denton Burn Community Association has a mission to provide a community facility at Denton Burn Community Centre, which is maintained to the highest standards; viable and sustainable and available for use by everyone in the community. The aim is for the Centre to be an asset to the community, used according to the wishes and needs of local people and to be a hub of activities for all ages and all interests. Denton Burn Community Association is managed by a group of volunteers. The Association offers a varied program of social, physical, and learning activities including – Art Classes, Baby Bloom Class, Clippy mats, Craft Class, Slimming World, Weight Watchers, Spiritualist Meetings, Celebration Cards, Fitness Classes, Taekwondo, Turtle Care child Class, the Church Groups, W.I. group, and various training sessions.

When planned activities are arranged, members are asked to volunteer their services on the day to aid in the success of the said activity.

We intend to continue to apply for grants where available.

2. Achievements and Performance

Since fully opening the Centre after Covid 19 we have gradually seen a selection of new groups in attendance. We are hopeful that the Association will return to the hive of activity it was and continue to provide a service and safe place for the groups in attendance.

3. Financial Review

Review of the year

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements.

During the year, the Charity had income of £34,814 (2022: £54,234) of which £nil was restricted (2022: £nil) and expenditure of £47,022 (2022: £49,641) of which £nil was restricted (2022: £nil). There was an operating deficit of £12,208 (2022: surplus of £4,593) of which £nil was restricted. (2022: £nil).

At 31 March 2023 the Charity had net assets of £6,466 (2022: £18,674) of which £9,717 was restricted (2022: £9,717).

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 March 2023

Reserve's policy

The Accounts for 2022-23 are in deficit for the unrestricted funds due to difficulties of COVID 19 and the pressure placed on the financial situation of our business. The trustees plan to address the situation during 2023-2024 period by increasing fees and room hire costs by encouraging more Private Room Hire and introducing new activities.

Once again, we will be reinstating the usual Family Fun Days i.e., Halloween and Christmas Parties for the children with a view to encouraging families to use the Community Centre as previous to COVID.

Investigations are taking place to endeavour to make savings on Utility costs, administration costs and general maintenance. In other words, savings will be made wherever possible.

Our Reserves Policy is reviewed annually.

4. Risk Management

The Board is responsible for the management of the risks to which the Charity is exposed. A risk register is produced which considers financial, governance and delivery risks.

For each risk, the register identifies:

- Initial risk assessment in terms of impact and likelihood
- Initial risk rating
- Counter measures
- Responsibility / ownership
- Timescale
- Amended risk assessment in terms of impact and likelihood.
- Amended risk rating.

The Board reviews the risk register throughout the year. Through the counter measures put in place in the risk register and the regular reviews and updates, the Board is satisfied that the major risks identified have been adequately mitigated. It is recognised that this approach can only provide reasonable but not absolute assurance that major risks have been adequately managed.

5. Plans for future periods

The Management Committee unfortunately has still been unable to finalise Asset Transfer due to the Outstanding repairs awaiting the Local Council's attention. Hopefully negotiations will resume in the very near future. We are in regular consultation with our members to gain information about their requirements.

6. Public Benefit Statement

The trustees/directors have paid due regard to the Charity Commission guidance on public benefit and are confident that the organisation's aims, objectives, and activities are in accordance with the guidance on public benefit.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 March 2023

Our activities and achievements as outlined demonstrate our commitment to ensuring that the organisation's resources and activities maximise the potential benefit to our local community.

7. Reference and administrative details of the charity, its trustees, and advisors

Registered charity name	Denton Burn Community Association
Charity number	1168779
Company registration number	08591698
Registered office	Slatyford lane Newcastle upon Tyne NE5 2UQ
Trustees and Members of the Board	Mrs M Fothergill (Chair) Mrs I Morley (Treasurer) Mrs L McGuinness Mr K Robinson
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services Ltd One Strawberry Lane Newcastle upon Tyne NE1 4BX

8. Structure, governance, and management

Governing Document

The organisation is a Charitable Company Limited by Guarantee. 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 a winding up any member (who is a director) undertakes to contribute to the payment of liabilities, such amount as may be required not exceeding the total of £1.

Recruitment and Appointment of the Board

The Directors of the Company are also Trustees for the purposes of charity law and under the company's Articles are also its members. Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting one-third of the Directors, who are subject to retirement by rotation, shall retire. Retiring Directors can be re-appointed at the Annual General Meeting.

Trustees are selected based on specialist skills and commitment to the objectives and aims of the organisation.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 March 2023

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main company documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report.
- Copies of recent board papers including budgets and management accounts.
- A copy of the Charity Commission publication "How to be an Effective Trustee".
- A copy of the governance structure.

9. Statement of Trustee Responsibilities

The trustees, who are also directors for the purposes of company law, are responsible for preparing the Trustees' Annual 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 situation of the charitable company and of incoming resources and application of resources, including the income and expenditure of the charitable company for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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.

Approved by the Board on 30.11.2023 and signed on their behalf by:

Mrs M Fothergill (Chair)

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2023

I report on the financial statements of Denton Burn Community Association for the year ended 31 March 2023, which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to 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 examiner's statement

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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services Ltd
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 28.11.2023

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Other trading activities	5	34,814	-	34,814	54,233
Total income		34,814	-	34,814	54,233
Expenditure on:					
Charitable activities					
Operation of the charity	6	47,022	-	47,022	49,641
Total expenditure		47,022	-	47,022	49,641
Net income/(expenditure) and net movement of funds		(12,208)	-	(12,208)	4,592
Reconciliation of funds					
Total funds brought forward		8,957	9,717	18,674	14,082
Total funds carried forward		(3,251)	9,717	6,466	18,674

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 8 to 14 form an integral part of these accounts.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

1 Accounting Policies

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

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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 October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

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

2.2 Preparation of the accounts on a going concern basis

The charity has reported an unrestricted deficit of £3,251 at the year end, and are looking to address the current balance. Due to the COVID-19 pandemic, it has put pressure on all businesses. It should be noted that the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met and it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

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.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.7 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

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

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
5 Other trading activities				
Room hire	34,319	-	34,319	29,865
Fundraising events	9	-	9	-
Café	258	-	258	-
HMRC Job Retention Scheme Grant	228	-	228	11,702
Newcastle City Council - Covid- 19 Grant	-	-	-	12,667
	<u>34,814</u>	<u>-</u>	<u>34,814</u>	<u>54,234</u>

Income was £34,814 (2022: £54,234) of which £34,814 was unrestricted or designated (2022: £54,234) and £0 was restricted (2022: £0)

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
6 Charitable activities				
<u>Direct costs</u>				
Project staff salaries	33,005	-	33,005	28,778
Kitchen	-	-	-	646
<u>Support costs</u>				
Administration	936	-	936	2,684
Licence/Insurance	723	-	723	683
Electricity/Water	5,608	-	5,608	7,150
Repairs and renewals	3,227	-	3,227	998
Payroll fees	570	-	570	251
Telephone	984	-	984	991
Fundraising costs	1,225	-	1,225	-
Covid-19 costs	-	-	-	6,717
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	744	-	744	743
	<u>47,022</u>	<u>-</u>	<u>47,022</u>	<u>49,641</u>

Expenditure on charitable activities was £47,022 (2022: £49,641) of which £47,022 was unrestricted or designated (2022: £49,641) and £0 was restricted (2022: £0)

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

7 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	744	743
Other accountancy services paid to the examiner	570	251
	<u>1,314</u>	<u>994</u>

8 Analysis of staff costs and the cost of key management personnel

	2023 £	2022 £
Salaries and wages	33,005	28,778
	<u>33,005</u>	<u>28,778</u>

No employee received remuneration above £60,000 (2022: nil)

The key management personnel of the charity, comprise the trustees.. The total employee benefits of the key management personnel of the charity were £nil.

9 Staff numbers

The average monthly head count was 2 staff (2022: 2 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2023 Number	2022 Number
The parts of the charity in which the employee's work		
Charitable activities	1.5	1.5
	<u>1.5</u>	<u>1.5</u>

10 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

12 Stock

	Stock	
	For distribution £	For resale £
Charitable activities:		
Opening	-	646
Added in period	-	-
Expensed in period	-	-
Impaired	-	(646)
Closing	-	-

13 Cash at bank and in hand

	2023 £	2022 £
Current account (Association)	4,295	15,073
Current account (Association)	3,249	4,203
Deposit account (Association)	57	57
Cash in hand (Social Club)	205	205
	7,806	19,538

14 Creditors and accruals (payable within 1 year)

	2023 £	2022 £
Accruals		
Independent examination of accounts	744	743
Other accruals	596	121
	1,340	864

15 Events after the end of the reporting period

No other significant events affecting the Company since the year end.

16 Analysis of charitable funds

Analysis of movements in unrestricted funds As at 31 March 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	8,957	34,814	(47,022)	-	(3,251)
Totals	8,957	34,814	(47,022)	-	(3,251)

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of movements in unrestricted funds As at 31 March 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	4,364	54,234	(49,641)	-	8,957
Totals	4,364	54,234	(49,641)	-	8,957

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds As at 31 March 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Toy Library	2,535	-	-	-	2,535
1989 Willan Charitable Trust	4,182	-	-	-	4,182
Newcastle Building Society	3,000	-	-	-	3,000
Totals	9,717	-	-	-	9,717

Analysis of movement in restricted funds As at 31 March 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Toy Library	2,535	-	-	-	2,535
1989 Willan Charitable Trust	4,182	-	-	-	4,182
Newcastle Building Society	3,000	-	-	-	3,000
Totals	9,717	-	-	-	9,717

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Toy Library Funds for soft play and toys.
1989 Willan Charitable Trust Funds for kitchen refurbishment.
Newcastle Building Society Funds for kitchen refurbishment.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

17 Capital commitments

As at 31 March 2023, the charity had no capital commitments (2022 -£nil)

18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Cash at bank and in hand	(1,911)	9,717	7,806	19,538
Other net current assets/(liabilities)	(1,340)	-	(1,340)	(864)
	<u>(3,251)</u>	<u>9,717</u>	<u>6,466</u>	<u>18,674</u>

DENTON BURN COMMUNITY ASSOCIATION

England & Wales - Charity number 1168779

Accounts

DENTON BURN COMMUNITY ASSOCIATION
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2025

Charity Number 1168779
Company Number 08591698

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 March 2025

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

The financial statements comply with the Charities Act 2022, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019).

1. Objectives and Activities

The Denton Burn Community Association is a registered charity that serves as a social hub and offers community activities in the heart of Denton Burn. Our mission is to maintain the Denton Burn Community Centre to the highest standards, ensuring it is viable, sustainable, and accessible for everyone in the community. We aim for the Centre to be a valuable asset that reflects the wishes and needs of local residents and serves as a hub for activities for all ages and interests. The Association is managed by a group of dedicated volunteers.

We offer a diverse program of social, physical, and educational activities, including art classes, a Baby Bloom class, Denton Dollies, Clippy mats, craft classes, Slimming World, Weight Watchers, spiritualist meetings, Celebration Cards, fitness classes, Taekwondo, Turtle Care child classes, church groups, The Women's Institute group, Line dancing and Adult Learning classes in partnership with Newcastle City Council. Additionally, we host Shining Stars pre-school and various training sessions.

When activities are planned, we encourage members to volunteer their services on the day to help ensure the success of these events. We also intend to continue applying for available grants to support our initiatives.

2. Achievements and Performance

The Association has started to regain its vibrant activity levels.

We have welcomed new hirers, and some of our long-term groups have expanded their offerings with additional classes. Our program now features a broader age range, highlighted by our new adult learning classes and the addition of Search Newcastle UK, which supports older individuals.

3. Financial Review

Review of the year

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements.

During the year, the Charity had income of £47,244 (2024: £35,436) of which £nil was restricted (2024: £nil) and expenditure of £47,128 (2024: £41,273) of which £nil was restricted (2024: £nil). There was an operating surplus of £117 (2024: deficit of £5,837) of which £nil was restricted (2024: £nil).

At 31 March 2025 the Charity had net assets of £746 (2024: £629) of which £0 was restricted (2024: £9,717).

Reserve's policy

The trustees plan to address the situation during 2025-2026 period by increasing fees and room hire costs by encouraging more Private Room Hire and introducing new activities.

Investigations are taking place to endeavour to make savings on Utility costs, administration costs and general maintenance. In other words, savings will be made wherever possible.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 March 2025

Our Reserves Policy is reviewed annually.

4. Risk Management

The Board is responsible for the management of the risks to which the Charity is exposed. A risk register is produced which considers financial, governance and delivery risks.

For each risk, the register identifies:

- Initial risk assessment in terms of impact and likelihood
- Initial risk rating
- Counter measures
- Responsibility/ownership
- Timescale
- Amended risk assessment in terms of impact and likelihood.
- Amended risk rating.

The Board reviews the risk register throughout the year. Through the counter measures put in place in the risk register and the regular reviews and updates, the Board is satisfied that the major risks identified have been adequately mitigated. It is recognised that this approach can only provide reasonable but not absolute assurance that major risks have been adequately managed.

5. Plans for future periods

The Management Committee has not yet finalised the Asset Transfer due to ongoing repairs that require the Local Council's attention. We hope that negotiations will resume soon. In the meantime, the Committee and volunteers are developing an action plan to improve both the indoor and outdoor appearance of the Community Centre. This plan includes enhancements to the decoration and the greenery in the grounds of the Community Centre.

6. Public Benefit Statement

The trustees/directors have paid due regard to the Charity Commission guidance on public benefit and are confident that the organisation's aims, objectives, and activities are in accordance with the guidance on public benefit.

Our activities and achievements as outlined demonstrate our commitment to ensuring that the organisation's resources and activities maximise the potential benefit to our local community.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 March 2025

7. Reference and administrative details of the charity, its trustees, and advisors

Registered charity name	Denton Burn Community Association
Charity number	1168779
Company registration number	08591698
Registered office	Slatyford lane Newcastle upon Tyne NE5 2UQ
Trustees and Members of the Board	Mrs M Fothergill (Chair) Mrs I Morley (Treasurer) Mrs L McGuinness Mr K Robinson Resigned 08.10.2025
Independent Examiner	Michelle Wright MW Accounting Services Woodgate House Gateshead NE11 9NP

8. Structure, governance, and management

Governing Document

The organisation is a Charitable Company Limited by Guarantee. 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 a winding up any member (who is a director) undertakes to contribute to the payment of liabilities, such amount as may be required not exceeding the total of £1.

Recruitment and Appointment of the Board

The Directors of the Company are also Trustees for the purposes of charity law and under the company's Articles are also its members. Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting one-third of the Directors, who are subject to retirement by rotation, shall retire. Retiring Directors can be re-appointed at the Annual General Meeting.

Trustees are selected based on specialist skills and commitment to the objectives and aims of the organisation.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 March 2025

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main company documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report.
- Copies of recent board papers including budgets and management accounts.
- A copy of the Charity Commission publication "How to be an Effective Trustee".
- A copy of the governance structure.

9. Statement of Trustee Responsibilities

The trustees, who are also directors for the purposes of company law, are responsible for preparing the Trustees' Annual 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 situation of the charitable company and of incoming resources and application of resources, including the income and expenditure of the charitable company for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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.

Approved by the Board on 13/01/2026 and signed on their behalf by: *M Fothergill*
M Fothergill (Jan 15, 2026 15:11:25 GMT)

Mrs M Fothergill (Chair)

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2025

I report on the financial statements of Denton Burn Community Association for the year ended 31 March 2025, which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to 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 examiner's statement

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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Michelle Wright

Michelle Wright
MW Accounting, Bookkeeping & Training
Woodgate House
5c Wood Street
Gateshead
NE11 9NP
Date: 16/01/2025

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Other trading activities	5	44,583	-	44,583	33,853
Other income	6	2,661	-	2,661	1,583
Total income		47,244	-	47,244	35,436
Expenditure on:					
Charitable activities					
Operation of the charity	7	47,128	-	47,128	41,273
Total expenditure		47,128	-	47,128	41,273
Net income/(expenditure)		117	-	117	(5,837)
Transfers between funds		9,717	(9,717)	-	-
Net income/(expenditure) and net movement of funds		9,834	(9,717)	117	(5,837)
Reconciliation of funds					
Total funds brought forward		(9,088)	9,717	629	6,466
Total funds carried forward		746	-	746	629

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 7 to 13 form an integral part of these accounts.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

Charity Number 1168779

Company Number 08591698

BALANCE SHEET

As at 31 March 2025

	Notes	£	Total 2025 £	£	Total 2024 £
<u>Current assets</u>					
Debtors	15	-	-	-	-
Cash at bank and in hand	16	2,298	3,132	3,132	
Total current assets		2,298	3,132	3,132	
Creditors: amounts falling due within one year					
	17	(1,551)	(2,503)	(2,503)	
Net current assets			746		629
Total assets less current liabilities			746		629
Total net assets or liabilities			746		629
<u>Funds of the charity</u>					
Unrestricted income funds			746		(9,088)
Restricted income funds			-		9,717
Total funds			746		629

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 7 to 13 form an integral part of these accounts.

These financial statements were approved by the Board on:

and are signed on its behalf by:

Mrs I Morley
Treasurer

I Morley
I Morley (Jan 15, 2026 11:10:32 GMT)

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

1 Accounting Policies

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

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

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

2.2 Preparation of the accounts on a going concern basis

The charity has reported an unrestricted surplus of £746 at the year end, and are looking to address the current balance. It should be noted that the creditors are being paid when the payments are falling due. There are no other significant events affecting the organisation since the year end.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

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.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.7 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.8 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of mentally stimulating activities, counselling/therapy and other activities undertaken to further the purposes of the charity and their associated support costs.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

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

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
5 Other trading activities				
Room hire	43,390	-	43,390	33,686
Fundraising events	957	-	957	-
Café	236	-	236	167
	<u>44,583</u>	<u>-</u>	<u>44,583</u>	<u>33,853</u>

Analysis of income continued

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
6 Other income				
Other income	2,661	-	2,661	1,583
	<u>2,661</u>	<u>-</u>	<u>2,661</u>	<u>1,583</u>

Income was £47,244 (2024: £35,436) of which £47,244 was unrestricted or designated (2024: £35,436) and £0 was restricted (2024: £0)

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
7 Charitable activities				
<u>Direct costs</u>				
Project staff costs	37,679	-	37,679	31,715
<u>Support costs</u>				
Administration	169	-	169	593
Licence/Insurance	537	-	537	600
Electricity/Water	6,111	-	6,111	6,010
Repairs & renewals	1,277	-	1,277	749
Telephone	784	-	784	675
Fundraising costs	30	-	30	-
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	400	-	400	744
Payroll Fees	140	-	140	187
	<u>47,128</u>	<u>-</u>	<u>47,128</u>	<u>41,273</u>

Expenditure on charitable activities was £47,128 (2024: £41,273) of which £47,128 was unrestricted or designated (2024: £41,273) and £0 was restricted (2024: £0)

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

8 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	400	744
Other accountancy services paid to the examiner	140	187
	<u>540</u>	<u>931</u>

9 Analysis of staff costs and the cost of key management personnel

	2025 £	2024 £
Salaries and wages	37,679	31,715
	<u>37,679</u>	<u>31,715</u>

No employee received remuneration above £60,000 (2024: nil)

The key management personnel of the charity, comprise the Trustees. The total employee benefits of the key management personnel of the charity were £0. (2024: £0)

10 Staff numbers

The average monthly head count was 2 staff (2024: 2 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2025 Number	2024 Number
The parts of the charity in which the employee's work		
Charitable activities	1.5	1.5
	<u>1.5</u>	<u>1.5</u>

11 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

12 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £262 (2024: £0). There was £175 outstanding as at 31 March 2025 (2024: £0)

13 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

16 Cash at bank and in hand

	2025 £	2024 £
Cash at bank and in hand	2,093	2,927
Cash in hand (Social Club)	205	205
	<u>2,298</u>	<u>3,132</u>

17 Creditors and accruals (payable within 1 year)

	2025 £	2024 £
Accruals		
Independent examination of accounts	400	744
Other accruals	1,151	1,759
	<u>1,551</u>	<u>2,503</u>

18 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

19 Analysis of charitable funds

Analysis of movements in unrestricted funds For the year ending 31 March 2025

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	(9,088)	47,244	(47,128)	9,717	746
Totals	<u>(9,088)</u>	<u>47,244</u>	<u>(47,128)</u>	<u>9,717</u>	<u>746</u>

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

19 Analysis of charitable funds continued Analysis of movement in restricted funds For the year ending 31 March 2025

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Toy Library	2,535	-	-	(2,535)	-
1989 Wilan Charitable Trust	4,182	-	-	(4,182)	-
Newcastle Building Society	3,000	-	-	(3,000)	-
Totals	9,717	-	-	(9,717)	-

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Toy Library	Funds for soft play and toys
1989 Wilan Charitable Trust	Funds for kitchen refurbishment
Newcastle Building Society	Funds for kitchen refurbishment

19 Analysis of charitable funds continued

Transfers between funds

	Reason for transfer	Amount £
Between unrestricted and restricted funds	A transfer to adjust the prior year figures as the restricted funds were spent in the previous year	9,717

20 Capital commitments

As at 31 March 2025, the charity had no capital commitments (2024 -£nil)

21 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Cash at bank and in hand	2,298	-	2,298	3,132
Other net current assets/(liabilities)	(1,551)	-	(1,551)	(2,503)
	746	-	746	629

DENTON BURN COMMUNITY ASSOCIATION

England & Wales - Charity number 1168779

Accounts

DENTON BURN COMMUNITY ASSOCIATION
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2021

Charity Number 1168779
Company Number 08591698

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2021

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Trustees annual report	1 to 4
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Statement of Financial Activities (including income and expenditure account)	6
Balance sheet	7
Notes to the financial statements	8 to 14

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT

For the year ended 31 March 2021

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2021 which are also prepared to meet the requirements for a trustees' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

1. Objectives and Activities

Denton Burn Community Association is a registered charity providing a social hub and community activities in the heart of Denton Burn. Denton Burn Community Association has a mission to provide a community facility at Denton Burn Community Centre, which is maintained to the highest standards; viable and sustainable and available for use by everyone in the community. The aim is for the Centre to be a valuable asset to the community, used according to the wishes and needs of local people and to be a hub of activities for all ages and all interests. Denton Burn Community Association is managed by a group of volunteers. The Association offers a varied program of social, physical, and learning activities including – Art Classes, Clippy mats, Craft Class, Baby & Toddler groups, Rainbows, Dog Training, Slimming World, Weight Watchers, Spiritualist Meetings, Scottish Country Dancing, Celebration Cards, Tai Chi, Outdoor Bowling Club, Fitness Classes, Taekwondo, Frank Sinatra Appreciation Society, W.I. group, Messy Play, and various training sessions.

When planned activities are arranged, members are asked to volunteer their services on the day to aid in the success of the said activity.

We intend to continue to apply for grants where available.

2. Achievements and Performance

Due to the effect of Covid 19 and enforced lockdowns, the Community Association has been unable to achieve any visualized objectives. The Community Centre was closed down apart from the operation of groups such as Weight Watchers, Slimming World, and the regular children's activities for limited periods and with restricted numbers.

3. Financial Review

Review of the year

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements.

During the year, the Charity had income of £57,262 (2020: £45,450) of which £nil was restricted (2020: £125) and expenditure of £44,267 (2020: £50,908) of which £nil was restricted (2020: £5,943). There was an operating surplus of £12,995 (2020: £5,458 deficit) of which £nil was restricted. (2020: £5,818 deficit).

At 31 March 2021 the Charity had net assets of £14,801 (2020: £1,086) of which £9,717 was restricted (2020: £9,717).

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT

For the year ended 31 March 2021

Reserve's policy

The Management Committee is aware of the need to have a reserve fund and is developing a strategy to build the level of reserves.

Our Reserves Policy is reviewed annually.

4. Risk Management

The Board is responsible for the management of the risks to which the Charity is exposed. A risk register is produced which considers financial, governance and delivery risks.

For each risk, the register identifies:

- Initial risk assessment in terms of impact and likelihood
- Initial risk rating
- Counter measures
- Responsibility / ownership
- Timescale
- Amended risk assessment in terms of impact and likelihood.
- Amended risk rating.

The Board reviews the risk register throughout the year. Through the counter measures put in place in the risk register and the regular reviews and updates, the Board is satisfied that the major risks identified have been adequately mitigated. It is recognised that this approach can only provide reasonable but not absolute assurance that major risks have been adequately managed.

5. Plans for future periods

The Management Committee unfortunately have still been unable to finalise Asset Transfer due to delays caused by Covid 19. The Community Centre was closed immediately, and staff furloughed with groups immediately suspended. Forward plans are to follow the Government Policy and recommendations. As usual all vulnerable members and visitors will be given the usual support. The future plan is to go forward as normal whilst ensuring the care and safety of everyone. We will continue to urge the City Council to complete long outstanding repairs to ensure that Asset Transfer is completed as soon as possible.

We will continue to encourage new members and new activities to utilise the Community Centre.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT

For the year ended 31 March 2021

6. Reference and administrative details of the charity, its trustees, and advisors

Registered charity name	Denton Burn Community Association
Charity number	1168779
Company registration number	08591698
Registered office	Slatyford lane Newcastle upon Tyne NE5 2UQ
Trustees and Members of the Board	Mrs M Fothergill (Chair) Mrs I Morley (Treasurer) Mrs L McGuinness Mr K Robinson
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne NE1 8AF

7. Structure, governance, and management

Governing Document

The organisation is a Charitable Company Limited by Guarantee. 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 a winding up any member (who is a director) undertakes to contribute to the payment of liabilities, such amount as may be required not exceeding the total of £1.

Recruitment and Appointment of the Board

The Directors of the Company are also Trustees for the purposes of charity law and under the company's Articles are also its members. Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting one-third of the Directors, who are subject to retirement by rotation, shall retire. Retiring Directors can be re-appointed at the Annual General Meeting.

Trustees are selected based on specialist skills and commitment to the objectives and aims of the organisation.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT

For the year ended 31 March 2021

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main company documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report.
- Copies of recent board papers including budgets and management accounts.
- A copy of the Charity Commission publication "How to be an Effective Trustee".
- A copy of the governance structure.

8. Statement of Trustee Responsibilities

The trustees, who are also directors for the purposes of company law, are responsible for preparing the Trustees' Annual 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 situation of the charitable company and of incoming resources and application of resources, including the income and expenditure of the charitable company for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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.

Approved by the Board on 03/08/21 and signed on their behalf by:

Mrs M Fothergill (Chair)



DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2021

I report on the financial statements of Denton Burn Community Association for the year ended 31 March 2021, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to 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 examiner's statement

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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Doug Maltman FMAAT
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 04/08/21



DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	5	978	-	978	1,498
Charitable activities					
Grants and contracts	6	8,162	-	8,162	17,094
Other trading activities	7	48,122	-	48,122	26,857
Investments	8	-	-	-	1
Total income		57,262	-	57,262	45,450
Expenditure on:					
Raising funds	9	-	-	-	1,551
Charitable activities					
Operation of the charity	10	44,267	-	44,267	49,357
Total expenditure		44,267	-	44,267	50,908
Net income/(expenditure) and net movement of funds		12,995	-	12,995	(5,458)
Reconciliation of funds					
Total funds brought forward		(8,631)	9,717	1,086	6,544
Total funds carried forward		4,364	9,717	14,081	1,086

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 8 to 14 form an integral part of these accounts.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

Charity Number 1168779
Company Number 08591698**BALANCE SHEET**

As at 31 March 2021

	Notes	£	Total 2021 £	£	Total 2020 £
<u>Current assets</u>					
Stock	16	646		646	
Cash at bank and in hand	17	14,484		2,363	
		15,130		3,009	
<i>Total current assets</i>					
Creditors: amounts falling due within one year	18	(1,049)		(1,923)	
			14,081		1,086
			14,081		1,086
<i>Net current assets</i>					
<i>Total net assets or liabilities</i>					
<u>Funds of the charity</u>					
Unrestricted income funds			4,364		(8,631)
Restricted income funds			9,717		9,717
			14,081		1,086
<i>Total funds</i>					

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 8 to 14 form an integral part of these accounts.

These financial statements were approved by the Board on:

03/08/21

and are signed on its behalf by:

Mrs I Morley
Treasurer



DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

1 Accounting Policies

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

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

2.2 Preparation of the accounts on a going concern basis

The charity has reported an unrestricted surplus of £4,364 at the year end, and are looking to address the current balance. Due to the COVID-19 pandemic, it has put pressure on all businesses in 2020-21. It should be noted that the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

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.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.7 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

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

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
5 Donations and legacies				
Membership subscriptions	80	-	80	1,360
Other	898	-	898	138
	<u>978</u>	<u>-</u>	<u>978</u>	<u>1,498</u>
6 Charitable activities				
Art Group	423	-	423	2,308
Craft-Friday	-	-	-	1,924
The WI	90	-	90	360
Taekwondo	361	-	361	1,873
Frank Sinatra	-	-	-	432
Slimming World	2,555	-	2,555	7,000
Rainbows	68	-	68	248
Spiritualist	104	-	104	1,196
Celebration cards	186	-	186	1,032
Scottish Monthly Dance	-	-	-	60
Shinning Stars	4,320	-	4,320	-
Clippy Mats	55	-	55	661
	<u>8,162</u>	<u>-</u>	<u>8,162</u>	<u>17,094</u>
7 Other trading activities				
Room hire	4,360	-	4,360	24,594
Fundraising events	10	-	10	955
Café	44	-	44	432
Admin	546	-	546	-
HMRC Job Retention Scheme Grant	20,874	-	20,874	-
Newcastle City Council - Covid- 19 Grant	22,289	-	22,289	-
Social Club	-	-	-	876
	<u>48,122</u>	<u>-</u>	<u>48,122</u>	<u>26,857</u>
8 Income from investments				
Bank interest	-	-	-	1
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>

Income was £57,262 (2020: £45,450) of which £57,262 was unrestricted or designated (2020: £45,325) and £0 was restricted (2020: £125)

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
9 Raising funds				
Staging fundraising events	-	-	-	1,551
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,551</u>
10 Charitable activities				
<u>Direct costs</u>				
Project staff salaries	27,548	-	27,548	26,028
Social Club	-	-	-	47
Café	-	-	-	403
Kitchen	-	-	-	5,943
<u>Support costs</u>				
Administration	1,925	-	1,925	3,292
Licence/Insurance	745	-	745	715
Electricity/Water	5,968	-	5,968	8,787
Repairs and renewals	1,453	-	1,453	1,830
Payroll fees	441	-	441	349
Telephone	1,161	-	1,161	1,255
Covid-19 costs	4,318	-	4,318	-
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	708	-	708	708
	<u>44,267</u>	<u>-</u>	<u>44,267</u>	<u>49,357</u>

Expenditure on charitable activities was £44,267 (2020: £50,908) of which £44,267 was unrestricted or designated (2020: £44,965) and £0 was restricted (2020: £5,943)

11 Fees for examination of the accounts

	2021 £	2020 £
Independent examiner's fees for reporting on the accounts	708	708
Other accountancy services paid to the examiner	441	349
	<u>1,149</u>	<u>1,057</u>

DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

12 Analysis of staff costs and the cost of key management personnel

	<u>2021</u> £	<u>2020</u> £
Salaries and wages	27,548	26,028
	<u>27,548</u>	<u>26,028</u>

No employee received remuneration above £60,000 (2020: £nil)

The key management personnel of the charity, comprise the trustees.. The total employee benefits of the key management personnel of the charity were £nil.

13 Staff numbers

The average monthly head count was 2 staff (2020: 2 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	<u>2021</u> Number	<u>2020</u> Number
The parts of the charity in which the employee's work		
Charitable activities	1.5	1.5
	<u>1.5</u>	<u>1.5</u>

14 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

15 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

DENTON BURN COMMUNITY ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

16 Stock

	Stock	
	For distribution £	For resale £
Charitable activities:		
Opening	-	646
Added in period	-	-
Expensed in period	-	-
Impaired	-	-
Closing	-	646

17 Cash at bank and in hand

	2021 £	2020 £
Current account (Association)	9,800	136
Current account (Association)	4,422	1,965
Deposit account (Association)	57	57
Cash in hand (Social Club)	205	205
	14,484	2,363

18 Creditors and accruals (payable within 1 year)

	2021 £	2020 £
Accruals		
Independent examination of accounts	708	1,386
Other accruals	341	537
	1,049	1,923

19 Events after the end of the reporting period

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2020-21. It should be noted that the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

20 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	(8,631)	57,262	(44,267)	-	4,364
Totals	(8,631)	57,262	(44,267)	-	4,364

DENTON BURN COMMUNITY ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds

Restricted funds	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Toy Library	2,535	-	-	-	2,535
1989 Willan Charitable Trust	4,182	-	-	-	4,182
Newcastle Building Society	3,000	-	-	-	3,000
Totals	9,717	-	-	-	9,717

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Toy Library Funds for soft play and toys.
1989 Willan Charitable Trust Funds for kitchen refurbishment.
Newcastle Building Society Funds for kitchen refurbishment.

21 Capital commitments

As at 31 March 2021, the charity had no capital commitments (2020 -£nil)

22 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Cash at bank and in hand	4,767	9,717	14,484	2,363
Other net current assets/(liabilities)	(403)	-	(403)	(1,277)
	4,364	9,717	14,081	1,086