

**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**

(A company limited by guarantee)

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

For the year ended 31 March 2024

---

<b>Contents</b>	<b>Page</b>
Trustees annual report	1 to 4
Independent examiners report	5
Statement of Financial Activities (including income and expenditure account)	6
Balance sheet	7
Notes to the financial statements	8 to 13

# **DENTON BURN COMMUNITY ASSOCIATION**

(A company limited by guarantee)

## **TRUSTEE ANNUAL REPORT (including Director's report)**

For the year ended 31 March 2024

---

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2024 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, 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 £
<b>Income from:</b>					
Other trading activities	5	35,436	-	35,436	34,814
<b>Total income</b>		<u>35,436</u>	<u>-</u>	<u>35,436</u>	<u>34,814</u>
<b>Expenditure on:</b>					
Charitable activities					
Operation of the charity	6	41,273	-	41,273	47,022
<b>Total expenditure</b>		<u>41,273</u>	<u>-</u>	<u>41,273</u>	<u>47,022</u>
<b>Net income/(expenditure) and net movement of funds</b>		<u>( 5,837 )</u>	<u>-</u>	<u>( 5,837 )</u>	<u>( 12,208 )</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		( 3,251 )	9,717	6,466	18,674
<b>Total funds carried forward</b>		<u>( 9,088 )</u>	<u>9,717</u>	<u>629</u>	<u>6,466</u>

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)

Charity Number 1168779

Company Number 08591698

**BALANCE SHEET**

As at 31 March 2024

	Notes	£	Total 2024 £	£	Total 2023 £
<b><u>Current assets</u></b>					
Cash at bank and in hand	12	3,132		7,863	
<b>Total current assets</b>		<b>3,132</b>		<b>7,863</b>	
<b>Creditors:</b> amounts falling due within one year	13	<b>( 2,503 )</b>		<b>( 1,340 )</b>	
<b>Net current assets</b>			<b>629</b>		<b>6,523</b>
<b>Total net assets or liabilities</b>			<b>629</b>		<b>6,523</b>
<b><u>Funds of the charity</u></b>					
Unrestricted income funds			( 9,088 )		( 3,251 )
Restricted income funds			9,717		9,717
<b>Total funds</b>			<b>629</b>		<b>6,466</b>

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 13 form an integral part of these accounts.

These financial statements were approved by the Board on: 10.10.2024

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 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 £
<b>5 Other trading activities</b>				
Room hire	33,686	-	<b>33,686</b>	34,319
Fundraising events	-	-	-	9
Café	167	-	<b>167</b>	258
HMRC Job Retention Scheme	-	-	-	228
Grant				
Other income	1,583	-	<b>1,583</b>	-
	<u>35,436</u>	<u>-</u>	<u><b>35,436</b></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 £
<b>6 Charitable activities</b>				
<u>Direct costs</u>				
Project staff salaries	31,715	-	<b>31,715</b>	33,005
<u>Support costs</u>				
Administration	593	-	<b>593</b>	936
Licence/Insurance	600	-	<b>600</b>	723
Electricity/Water	6,010	-	<b>6,010</b>	5,608
Repairs and renewals	749	-	<b>749</b>	3,227
Payroll fees	187	-	<b>187</b>	570
Telephone	675	-	<b>675</b>	984
Fundraising costs	-	-	-	1,225
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	744	-	<b>744</b>	744
	<u>41,273</u>	<u>-</u>	<u><b>41,273</b></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 £
<b>Unrestricted funds</b>					
General unrestricted fund	( 3,251 )	35,436	( 41,273 )	-	( 9,088 )
<b>Totals</b>	<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	-	-	-	<b>2,535</b>
1989 Willan Charitable Trust	4,182	-	-	-	<b>4,182</b>
Newcastle Building Society	3,000	-	-	-	<b>3,000</b>
<b>Totals</b>	<b>9,717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,717</b>

#### 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	<b>3,132</b>	7,806
Other net current assets/(liabilities)	( 2,503 )	-	<b>( 2,503 )</b>	( 1,340 )
	<b>( 9,088 )</b>	<b>9,717</b>	<b>629</b>	<b>6,466</b>