

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.

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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.

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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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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)

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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

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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.

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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	
Total current assets		2,298		3,132	
Creditors: amounts falling due within one year	17	(1,551)		(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

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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.

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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.

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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.

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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)

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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.

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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
	2,298	3,132

17 Creditors and accruals (payable within 1 year)

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

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	(9,088)	47,244	(47,128)	9,717	746

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

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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