

DUNSTON ACTIVITY CENTRE

England & Wales · Charity number 1171390

Details

Status	Registered
Legal form	Charitable company
Company number	10213452
Registered	2017-01-31
Register	View on the Charity Commission register

Contact

Address	33 Whickham Highway Gateshead NE11 9QJ
Phone	01914252222
Email	dunstonactivitycentre@outlook.com
Website	www.dunstonactivitycentre.co.uk

Activities

Objects: 2. THE OBJECTS OF THE CHARITY ARE TO BENEFIT THE RESIDENTS OF DUNSTON AND SURROUNDING AREAS, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND PUBLIC, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION, TO PROMOTE GOOD HEALTH, AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.

Activities: WE RUN A LEISURE CENTER ASSET TRANSFERED TO US BY THE LOCAL COUNCIL.WE RUN A VARIETY OF FREE ACTIVITIES FOR THE LOCAL PEOPLE IN OUR AREA AND LOOK TO IMPROVING THEIR LIFE STYLE CHOICES.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- Gateshead

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£233,658	£232,868	-	-
2024-06-30	£310,020	£289,660	-	-
2023-06-30	£233,446	£281,977	-	-
2022-06-30	£297,629	£295,775	-	-
2021-06-30	£225,737	£176,344	-	-

Trustees

Name	Role	Appointed
Christopher Lowe		2025-09-30
EDMUND NICHOLS		2016-06-03
JOYCE ANN FORSTER		2016-03-03
Nathan Brown		2022-05-30
Pauline Brown		2016-06-03

DUNSTON ACTIVITY CENTRE

England & Wales - Charity number 1171390

Accounts

Charity registration number 1171390

Company registration number 10213452 (England and Wales)

DUNSTON ACTIVITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

DUNSTON ACTIVITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs Pauline Brown
Mr C R Lowe
Mrs Joyce Forster
Mr E Nichols
M J Carlin
Mr Nathan Brown

Charity number

1171390

Company number

10213452

Registered office

33 Whickham Highway
Dunston Hill
Gateshead
NE11 9QJ

Independent examiner

Gunnell & Chambers Accountants Limited
8 Fellside Road
Whickham
Newcastle Upon Tyne
NE16 4AL

DUNSTON ACTIVITY CENTRE

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DUNSTON ACTIVITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Act 2011, the Companies Act 2006 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 2019)".

Objectives and activities

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

DUNSTON ACTIVITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 JUNE 2025*

Achievements and performance

Significant activities and achievements against objectives

DUNSTON ACTIVITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

In times when a general, nationwide rise in prices has effectively increased the cost of living for local residents, our concern as Trustees of Dunston Activity Centre has been three fold ...

1. To further decrease expenditure on fuel and staffing so as to ...
1. ...maintain and increase the availability of free or low-priced activities, events and services for people of all ages in our community.
1. To achieve the above without reducing present levels of paid staff.

To bring down overhead costs, Trustees have given much time to researching and negotiating better fuel contracts for electricity and gas. As a result, Light & HThis saving helped significantly in maintaining affordable prices for our services to the community and resisting the need to increase them.

Rather than reducing staff who provided subsidised, wholesome food for many in our community, we enhanced this service by helping a key worker to become self-employed. To facilitate this, we provided free room hire and furniture for the café area and made no charge either for the use and maintenance of kitchen equipment or significant fuel costs. We also assisted this person in promoting the café and in preparing a business plan to secure funding. As a result, direct staffing costs were reduced by 27%. This meant that the café still provided quality, subsidised food for increasing numbers in our community and became an established social meeting point. A home delivery service was also trialled.

Moreover, by attracting more local volunteers, we also significantly reduced our annual expenditure by 20%. This allowed us, not only to maintain free-of-charge services for adults but to extend our programme of free activities for children and young people. For example, we continue to provide free space and facilities for the elderly, bereaved, depressed and lonely referred to us by local medical centres. Consequently, our Companions' Club goes from strength-to-strength attracting more than 40 residents a week over the last year and even more to popular musical buffets where the entertainment was provided by local singers, comedians and musicians. . Our weekly, low-cost Tea Dance and Line Dancing sessions were well established.

We were pleased to offer warm, social space to local folk of all ages through our welcoming, volunteer-run library, our attractive Concourse Café and computer suite. Most of this is free or much subsidised. Because of this, Dunston Activity Centre was at the heart of 'drop-in' community life for increasing numbers of people. Spontaneously, our sensitive staff and trustees were alive to the needs of young and old dropping in. Even at hectic times, every effort was made to help anyone manifesting low mood or asking for specific assistance. One eighteen year-old woman receiving help with depression and suicide issues described the Centre as her 'safe place'. A 14 year-old student, clearly unwell and upset, who had missed her transport to comprehensive school, was freely taxi-ed there. A recovering alcoholic who needed emotional support and a listening ear, spoke highly of the kindness of our reception staff. Such instances – and there are many – show that the Centre has become a caring hub for vulnerable residents.

Our free or subsidised services for children aged 6 to 10 and young people aged 11 to 15 attracted many over the last year. Accompanying parents increasingly socialised in our Concourse Café whilst waiting for their children. We now have three sessions of free football training and games in our Sports Hall for 70 young people a week and a weekly session that combines art & craft, recreational games, team building and adventure play on our giant soft play and inflatables. Over the year, these two-hour sessions have attracted between 45 to 80 children a week. With the agreement and support of parents, we encourage sound community values such as 'doing to others as you would have them do to you', respecting parents, teachers, the elderly, the local environment and each other. The importance of harmonious relationships in our community was emphasised.

As stated earlier, our policy was not to hike prices in line with rising costs but to maintain them at current levels. Hence, gym membership, party prices and room hire charges remained unchanged. Indeed, to encourage attendance at family fun days totalling nine hours of entertainment a week during school holidays, we decided to reduce admission charges by 17% from £7 to £6.

We believe the measures referred to above clearly evidenced our dedication to meeting the needs of local residents of all ages.

DUNSTON ACTIVITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Financial review

Because we increased the range of parties and extended weekend availability in line with community demand, the Centre continues to be a party 'capital' for Dunston and the surrounding Gateshead and Newcastle communities. In addition, by maintaining prices for another year, our community gym continues to attract local folk of all ages.

As part of our forward planning to further encourage physical and mental wellbeing, we have invested £15,000 in renewing cardio-vascular gym equipment – three new treadmills, three upright bikes and one cross trainer. We have also enhanced the attractiveness of our multi-purpose, indoor soft play and inflatable area by purchasing a hugely popular giant slide. A water feature can be affixed to this slide for outdoor entertainment whenever summer weather allows.

We have also invested in employing a staff member to raise funding bids for various projects and used skilled and talented local volunteers to help us with the upgrading of our sound system and projection equipment, maintenance of our machines, the beautifying of our garden areas, the creation of A0 promotional posters and the leading of UV party activities for children and young people.

Major risks

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Pauline Brown
Mr C R Lowe
Mrs Joyce Forster
Mr E Nichols
M J Carlin
Mr Nathan Brown

Recruitment and appointment of trustees

New trustees may be appointed by a resolution passed at a special meeting of the trustees, or by statutory powers.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.

Mrs Pauline Brown
Trustee

Mrs Joyce Forster
Trustee

9 January 2026

DUNSTON ACTIVITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNSTON ACTIVITY CENTRE

I report to the Trustees on my examination of the financial statements of Dunston Activity Centre (the Charity) for the year ended 30 June 2025.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Gunnell & Chambers Accountants Limited

8 Fellside Road
Whickham
Newcastle Upon Tyne
NE16 4AL

Dated: 9 January 2026

DUNSTON ACTIVITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	80,347	142,761
Charitable activities	4	153,062	167,215
Investments	5	249	44
		<hr/>	<hr/>
Total income		233,658	310,020
Expenditure on:			
Charitable activities	6	232,868	289,660
		<hr/>	<hr/>
Total expenditure		232,868	289,660
		<hr/>	<hr/>
Net income and movement in funds		790	20,360
Reconciliation of funds:			
Fund balances at 1 July 2024		23,411	3,051
		<hr/>	<hr/>
Fund balances at 30 June 2025		24,201	23,411
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DUNSTON ACTIVITY CENTRE

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		53,457		54,806
Current assets					
Debtors	11	7,221		3,967	
Cash at bank and in hand		46,720		47,835	
		<u>53,941</u>		<u>51,802</u>	
Creditors: amounts falling due within one year	12	<u>(83,197)</u>		<u>(83,197)</u>	
Net current liabilities			<u>(29,256)</u>		<u>(31,395)</u>
Total assets less current liabilities			<u>24,201</u>		<u>23,411</u>
Net assets excluding pension liability			<u>24,201</u>		<u>23,411</u>
			<u>=====</u>		<u>=====</u>
The funds of the Charity					
Unrestricted funds			<u>24,201</u>		<u>23,411</u>
			<u>24,201</u>		<u>23,411</u>
			<u>=====</u>		<u>=====</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 9 January 2026

Mrs Pauline Brown
Trustee

Mrs Joyce Forster
Trustee

Company registration number 10213452 (England and Wales)

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

Dunston Activity Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 33 Whickham Highway, Dunston Hill, Gateshead, NE11 9QJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with FRS102, the Companies Act 2006 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 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% reducing balance
Fixtures and fittings	15% reducing balance
Computers	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	4,156	13,472
Grants receivable	39,517	82,289
Membership fees	36,674	47,000
	<u>80,347</u>	<u>142,761</u>

4 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Income #ac989		
Charitable rental income	124,612	112,215
Income #ac995		
Sales of services by beneficiaries	28,450	55,000
	<u>153,062</u>	<u>167,215</u>

5 Income from investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	249	44
	<u>249</u>	<u>44</u>

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

6 Expenditure on charitable activities

	Expenditure 2025 £	Expenditure 2024 £
Direct costs		
Cafe expenses	15,028	31,424
Leisure assistants	96,078	131,969
Rates and water	8,063	8,346
Light and heat	52,287	67,010
Repairs and maintenance	28,209	23,650
Insurance	10,713	10,313
Cleaning	3,298	2,163
Telephone	1,724	1,675
Stationery and printing	1,821	927
Depreciation	9,580	8,841
General expenses	4,232	1,488
Bank charges	731	894
Other charitable expenditure	1,104	960
	<u>232,868</u>	<u>289,660</u>
Analysis by fund		
Unrestricted funds	<u>232,868</u>	<u>289,660</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>7</u>	<u>9</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

10 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 July 2024	37,672	41,175	23,481	102,328
Additions	4,558	-	3,673	8,231
At 30 June 2025	42,230	41,175	27,154	110,559
Depreciation and impairment				
At 1 July 2024	24,969	13,493	9,061	47,523
Depreciation charged in the year	1,905	4,152	3,522	9,579
At 30 June 2025	26,874	17,645	12,583	57,102
Carrying amount				
At 30 June 2025	15,356	23,530	14,571	53,457
At 30 June 2024	12,704	27,682	14,420	54,806

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	7,221	3,967

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	82,189	82,189
Accruals and deferred income	1,008	1,008
	83,197	83,197

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
General funds	23,411	233,658	(232,868)	24,201
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	3,051	310,020	(289,660)	23,411
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

DUNSTON ACTIVITY CENTRE

England & Wales - Charity number 1171390

Accounts

Charity registration number 1171390

Company registration number 10213452 (England and Wales)

DUNSTON ACTIVITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

DUNSTON ACTIVITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs Pauline Brown
Mr C R Lowe
Mrs Joyce Forster
Mr E Nichols
M J Carlin
Mr Nathan Brown

Charity number

1171390

Company number

10213452

Registered office

33 Whickham Highway
Dunston Hill
Gateshead
NE11 9QJ

Independent examiner

Gunnell & Chambers Accountants Limited
8 Fellside Road
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NE16 4AL

DUNSTON ACTIVITY CENTRE

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DUNSTON ACTIVITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

The Trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Act 2011, the Companies Act 2006 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 2019)".

Objectives and activities

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

DUNSTON ACTIVITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

After a year of sustained dedication from trustees, staff, volunteers supporting new projects and community initiatives, we were pleased to have ended the financial year with a surplus of £23,411 – a sevenfold increase on the surplus of the previous year.

To alleviate the pressure of rising costs, we held an internal and professional energy assessment of the Centre. Because of this we have changed suppliers and substantially reduced our fuel costs.

We reflected upon a nine year programme of huge structural development of the Centre evidenced in the following

...

- Change from having only one multi-purpose room in 2016 to five multi-purpose rooms (MPR1 – MPR5) by 2024.
- The provision of a community café – ‘Jo’s Café’ – providing tasty and reasonably priced meals in a pleasant and relaxed atmosphere and with excellent customer service. The café has attracted increasing numbers of local residents. Of particular note is the clientele of widowers who have made the Café a social meeting point around food.
- Suite of Computers for the FREE use of all-age members of the community: residents seeking jobs, finding out about benefits or simply accessing the internet or playing computer games. This has proved to be a great, ongoing success with many.
- Our FREE Library Service, used by residents of all ages and by local primary schools, excellently managed by Joyce Forster and wholly run by volunteers.
- A pleasant and secure outside community garden area for social activities including barbecues for adults, children and young people. This was designed by a pro bono local landscape gardener who completed the project by providing young people with work experience under the Government’s Kick Start programme.
- Upgrading the Sports Hall by the installation of UV lights, the painting of the football pitch with fluorescent paint so that we could offer ...
 - i. UV Dance-Games Parties: These have been enormously successful with 6- 11 year-olds and their families.
 - i. Erection of Basketball backboards and hoops allowing us to introduce the sport for the first time.

As a consequence of the structural transformation, footfall in DAC has steadily increased so that approximately 7,000 residents of all ages frequent the Centre every month. This has also enhanced the range of the activities, services and events we have been able to offer to our community. This has made for increasing levels of all-age community cohesion. For instance, our Christmas and Easter Fayres have been gradually improved by incorporating them with Fun Days for Families. This not only provided attractive stalls for adults but also provided enjoyable activities that encouraged the interaction of children and their families.

After securing necessary finance, we set up a Games Room in which families played Air Hockey, Table Tennis, Pool and Football. Using volunteers, we also arranged for the appearance of Darth Vader, Peppa Pig and Chewbacca. This created a tangible ‘buzz’ in the atmosphere and also provided an opportunity for family photo-shoots. Parents and their children participated in the creation of Easter bonnets or baseball caps and the decoration of Easter eggs for entry into our competition.

In November, we begun our Friday evening Cornerstone Clubs for 6-13 year-olds. These have been hugely successful attracting an average of 50 children and young people per week – at the same time giving an opportunity for accompanying adults to socialise in our Concourse Café area. These two-hour sessions combine games, art and craft, team building and the promoting of community values. Moreover, the sessions end with exciting times in the Sports Hall where giant soft play and inflatables, football and team-building games feature.

DUNSTON ACTIVITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Financial review

Major risks

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Pauline Brown

Mr C R Lowe

Mrs Joyce Forster

Mr E Nichols

M J Carlin

Mr Nathan Brown

Recruitment and appointment of trustees

New trustees may be appointed by a resolution passed at a special meeting of the trustees, or by statutory powers.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.

Mrs Pauline Brown
Trustee

Mrs Joyce Forster
Trustee

17 January 2025

DUNSTON ACTIVITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNSTON ACTIVITY CENTRE

I report to the Trustees on my examination of the financial statements of Dunston Activity Centre (the Charity) for the year ended 30 June 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of AAT, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Gunnell & Chambers Accountants Limited

8 Fellside Road
Whickham
Newcastle Upon Tyne
NE16 4AL

Dated: 17 January 2025

DUNSTON ACTIVITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	142,761	93,864
Charitable activities	4	167,215	138,770
Investments	5	44	812
		<hr/>	<hr/>
Total income		310,020	233,446
Expenditure on:			
Charitable activities	6	289,660	281,977
		<hr/>	<hr/>
Total expenditure		289,660	281,977
		<hr/> <hr/>	<hr/> <hr/>
Net income/(expenditure) and movement in funds		20,360	(48,531)
Reconciliation of funds:			
Fund balances at 1 July 2023		3,051	51,582
		<hr/>	<hr/>
Fund balances at 30 June 2024		23,411	3,051
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DUNSTON ACTIVITY CENTRE

BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		54,806		63,647
Current assets					
Debtors	11	3,967		17,024	
Cash at bank and in hand		47,835		18,577	
		51,802		35,601	
Creditors: amounts falling due within one year	12	(83,197)		(96,197)	
Net current liabilities			(31,395)		(60,596)
Total assets less current liabilities			23,411		3,051
Net assets excluding pension liability			23,411		3,051
			=====		=====
The funds of the Charity					
Unrestricted funds			23,411		3,051
			23,411		3,051
			=====		=====

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2024.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 17 January 2025

Mrs Pauline Brown
Trustee

Mrs Joyce Forster
Trustee

Company registration number 10213452 (England and Wales)

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

Dunston Activity Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 33 Whickham Highway, Dunston Hill, Gateshead, NE11 9QJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with FRS102, the Companies Act 2006 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 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% reducing balance
Fixtures and fittings	15% reducing balance
Computers	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	13,472	4,464
Grants receivable	82,289	4,000
Membership fees	47,000	85,400
	<u>142,761</u>	<u>93,864</u>

4 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Income #ac989		
Charitable rental income	112,215	101,192
Other income	-	2,742
Income #ac995		
Sales of services by beneficiaries	55,000	34,836
	<u>167,215</u>	<u>138,770</u>

5 Income from investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	44	812
	<u>44</u>	<u>812</u>

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

6 Expenditure on charitable activities

	Expenditure 2024 £	Expenditure 2023 £
Direct costs		
Cafe expenses	31,424	25,514
Leisure assistants	131,969	124,632
Rates and water	8,346	5,985
Light and heat	67,010	59,147
Repairs and maintenance	23,650	39,742
Insurance	10,313	9,401
Cleaning	2,163	1,211
Telephone	1,675	1,376
Stationery and printing	927	2,648
Depreciation	8,841	6,782
General expenses	1,488	1,154
Bank charges	894	1,760
Other charitable expenditure	960	2,625
	<u>289,660</u>	<u>281,977</u>
Analysis by fund		
Unrestricted funds	<u>289,660</u>	<u>281,977</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>9</u>	<u>9</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

10 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 July 2023	37,672	41,175	23,481	102,328
At 30 June 2024	37,672	41,175	23,481	102,328
Depreciation and impairment				
At 1 July 2023	23,557	8,608	6,516	38,681
Depreciation charged in the year	1,411	4,885	2,545	8,841
At 30 June 2024	24,968	13,493	9,061	47,522
Carrying amount				
At 30 June 2024	12,704	27,682	14,420	54,806
At 30 June 2023	14,115	32,567	16,965	63,647

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	3,967	17,024

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	82,189	95,189
Accruals and deferred income	1,008	1,008
	83,197	96,197

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2023 £	Incoming resources £	Resources expended £	At 30 June 2024 £
General funds	3,051	310,020	(289,660)	23,411

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

13 Unrestricted funds (Continued)

Previous year:	At 1 July 2022	Incoming resources	Resources expended	At 30 June 2023
	£	£	£	£
General funds	51,582	233,446	(281,977)	3,051
	<u>51,582</u>	<u>233,446</u>	<u>(281,977)</u>	<u>3,051</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

DUNSTON ACTIVITY CENTRE

England & Wales - Charity number 1171390

Accounts

Charity registration number 1171390

Company registration number 10213452 (England and Wales)

DUNSTON ACTIVITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

DUNSTON ACTIVITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs Pauline Brown
Mr C R Lowe
Mrs Joyce Forster
Mr E Nichols
M J Carlin
Mr Nathan Brown

Charity number

1171390

Company number

10213452

Registered office

33 Whickham Highway
Dunston Hill
Gateshead
NE11 9QJ

Independent examiner

Gunnell & Chambers Accountants Limited
8 Fellside Road
Whickham
Newcastle Upon Tyne
NE16 4AL

DUNSTON ACTIVITY CENTRE

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DUNSTON ACTIVITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) *FOR THE YEAR ENDED 30 JUNE 2023*

The Trustees present their annual report and financial statements for the year ended 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Act 2011, the Companies Act 2006 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 2019)".

Objectives and activities

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

DUNSTON ACTIVITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

Achievements and performance

As with charitable organisations in general, the financial year ending 30th June, 2023 was a challenging one for us. Our accounts showed a £48,531 loss though our bank accounts showed a modest surplus of £3,051.

In the wake of huge and unprecedented increases in the price of gas and electricity over which we had little influence, the cost of light and heat increased by £16,000. Yet the main cause of the remaining £32,531 arose from a planned Trustees' decision to invest substantial funds in the Centre so as to better serve our community and generate significant, extra income in the coming year. After consultation with particular clients and members of the community in general, this investment was focused on improving the services in the following ways ...

1) Enlargement and Development of our Community Gym

Removal & re-positioning of existing walls and electrical panels	£9,000
Re-carpeting of floors	£4,000
Purchase of latest fitness machines, weights & mats	£16,000
Posters and promotion	<u>£525</u>
Total Cost:	£29,525

2) A new Community Café, providing wholesome and reasonably priced hot meals to alleviate the negative effects of the fuel crisis on household budgets

Major enlargement, re-furbishment and decoration of designated room	£5,500
Kitchen equipment – commercial dishwasher, fridge-freezer and display units	£2,600
Signage and promotion	<u>£450</u>
Total Cost:	£8,550

Total Cost of Centre Investment: £38,075

To sum up, our investment in the Centre accounted for 78% of our eventual loss so we look forward to a much enhanced income in the coming 2023/2024 financial year. The signs of this are encouraging: For example, our community cafe takings have already increased by £25,166 and our Gym income has increased by £15,000.

To reduce our fuel costs, the Trustees have held a series of face-to-face discussions with our suppliers and officials of Gateshead MBC who negotiate our fuel contract on an area basis. This has resulted in our securing the best possible energy prices.

The Trustees also streamlined our financial systems to allow regular and immediate scrutiny of our income and expenditure. The implementation of the SAGE system allows us to create and track invoices, track cash flow, accept payments, record transactions, customise administration, 'capture' expenses and run advanced reports that provide a secure basis for financial planning over the next three years.

In addition to the above measures and initiatives, we have invested in a children's party concept new to the North East and will soon embark upon a campaign to freshly promote all the resources of the Centre. Aided by our improved financial system, we look realistically to a profitable 2023-2024 year as we enhance the scope and quality of our community activities, events and services.

Financial review

DUNSTON ACTIVITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 JUNE 2023*

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Pauline Brown

Mr C R Lowe

Mrs Joyce Forster

Mr E Nichols

M J Carlin

Mr Nathan Brown

New trustees may be appointed by a resolution passed at a special meeting of the trustees, or by statutory powers.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.

Mrs Pauline Brown
Trustee

Mrs Joyce Forster
Trustee

12 December 2023

DUNSTON ACTIVITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNSTON ACTIVITY CENTRE

I report to the Trustees on my examination of the financial statements of Dunston Activity Centre (the Charity) for the year ended 30 June 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Gunnell & Chambers Accountants Limited

8 Fellside Road
Whickham
Newcastle Upon Tyne
NE16 4AL

Dated: 12 December 2023

DUNSTON ACTIVITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

		Unrestricted funds	Unrestricted funds
		2023	2022
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	93,864	208,312
Charitable activities	4	138,770	89,223
Investments	5	812	94
		<hr/>	<hr/>
Total income		233,446	297,629
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	6	281,977	295,775
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(48,531)	1,854
Fund balances at 1 July 2022		51,582	49,728
		<hr/>	<hr/>
Fund balances at 30 June 2023		3,051	51,582
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DUNSTON ACTIVITY CENTRE

BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		63,647		50,439
Current assets					
Debtors	11	17,024		-	
Cash at bank and in hand		18,577		113,454	
		<u>35,601</u>		<u>113,454</u>	
Creditors: amounts falling due within one year	12	<u>(96,197)</u>		<u>(112,311)</u>	
Net current (liabilities)/assets			<u>(60,596)</u>		<u>1,143</u>
Total assets less current liabilities			<u>3,051</u>		<u>51,582</u>
Income funds					
Unrestricted funds			<u>3,051</u>		<u>51,582</u>
			<u>3,051</u>		<u>51,582</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2023.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 12 December 2023

Mrs Pauline Brown
Trustee

Mrs Joyce Forster
Trustee

Company registration number 10213452

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

Charity information

Dunston Activity Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 33 Whickham Highway, Dunston Hill, Gateshead, NE11 9QJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with FRS102, the Companies Act 2006 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 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% reducing balance
Fixtures and fittings	15% reducing balance
Computers	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	4,464	1,295
Grants receivable	4,000	137,517
Membership fees	85,400	69,500
	<u>93,864</u>	<u>208,312</u>

4 Charitable activities

	Charitable Income Heading 1 2023 £	Charitable Income Heading 7 2023 £	Total 2023 £	Charitable Income Heading 1 2022 £	Charitable Income Heading 7 2022 £	Total 2022 £
Sales of services by beneficiaries	-	34,836	34,836	-	9,670	9,670
Charitable rental income	101,192	-	101,192	77,795	-	77,795
Other income	2,742	-	2,742	1,758	-	1,758
	<u>103,934</u>	<u>34,836</u>	<u>138,770</u>	<u>79,553</u>	<u>9,670</u>	<u>89,223</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	812	94
	<u>812</u>	<u>94</u>

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

6 Charitable activities

	Charitable Expenditure Heading 1 2023 £	Charitable Expenditure Heading 1 2022 £
Cafe expenses	25,514	13,003
Leisure assistants	124,632	124,067
Rates and water	5,985	5,774
Light and heat	59,147	43,245
Repairs and maintenance	39,742	83,557
Insurance	9,401	4,903
Cleaning	1,211	1,758
Legal and professional	-	3,114
Telephone	1,376	1,538
Stationery and printing	2,648	2,291
Depreciation	6,782	8,901
General expenses	1,154	2,055
Bank charges	1,760	561
Other charitable expenditure	2,625	1,008
	<u>281,977</u>	<u>295,775</u>
	<u>281,977</u>	<u>295,775</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>9</u>	<u>9</u>

There were no employees whose annual remuneration was more than £60,000.

9 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 objects.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

10 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 July 2022	37,672	21,186	23,481	82,339
Additions	-	19,989	-	19,989
At 30 June 2023	37,672	41,175	23,481	102,328
Depreciation and impairment				
At 1 July 2022	21,989	6,388	3,522	31,899
Depreciation charged in the year	1,568	2,220	2,994	6,782
At 30 June 2023	23,557	8,608	6,516	38,681
Carrying amount				
At 30 June 2023	14,115	32,567	16,965	63,647
At 30 June 2022	15,682	14,798	19,959	50,439

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	17,024	-

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	95,189	111,303
Accruals and deferred income	1,008	1,008
	96,197	112,311

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

DUNSTON ACTIVITY CENTRE

England & Wales - Charity number 1171390

Accounts

Charity registration number 1171390

Company registration number 10213452 (England and Wales)

DUNSTON ACTIVITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

DUNSTON ACTIVITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Pauline Brown Mr C R Lowe Mrs Joyce Forster Mr E Nichols
Charity number	1171390
Company number	10213452
Registered office	33 Whickham Highway Dunston Hill Gateshead NE11 9QJ
Independent examiner	Gunnell & Chambers Accountants Limited Office 3, 8 Fellside Road Whickham Newcastle Upon Tyne NE16 4AL

DUNSTON ACTIVITY CENTRE

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DUNSTON ACTIVITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their annual report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Act 2011, the Companies Act 2006 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 2019)".

Objectives and activities

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

DUNSTON ACTIVITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

Achievements and performance

Along with those of many other charities, the Trustees are pleased to report that Dunston Activity Centre weathered the storm of the Covid pandemic, lockdowns, social distancing and the necessary suspension of most face-to-face activities, events and services. We were particularly sad to cancel two free family pantomime performances that would have accommodated 700 local adults and children and also to preside over the cancellation of a range of successful activities like Kickboxing and fitness classes for those with health challenges.

Throughout the lockdowns and the prolonged aftermath in which local folk regained their confidence to meet together again, we maintained a full online daily programme for local residents that allowed them to continue or taste a range of activities within the safety of their own homes. This included keep-fit training, yoga, art and craft activities for parents with young children, and a 'Hear and Now' service that offered caring, empathic listening to anyone suffering from depression, low mood or suicidal tendencies. We are grateful for the dedicated and voluntary help of local trainers, leaders, online technician and counsellor.

As a non-profit-making charity, we are pleased to have emerged from the financial year ended 30th June, 2022 with a modest surplus of £1,854. This surplus arose from the challenges of restoring many face-to-face activities, events and services and supplementing these with new ones.

Our post-pandemic concern and focus led us to invest much more in our attractive and much-loved Centre. Building wise, we were financially challenged by the major storm damage to our roof yet were still able to fund the construction of two new multi-purpose rooms. When we took over the Dunston Centre eight years ago, we were much restricted by having only one multi-purpose room. We are glad to report that, by the end of the current financial year, we had five such facilities.

It is equally satisfying that we still sustain a Gateshead public library that is staffed by volunteers and offers our community access to a range of online services via a suite of computers and helpful volunteers.

The library remained popular, was well used and hosted a book club and song times for children. We also secured funding for ten computers that are housed in a spacious recess within a pleasant Concourse along which footfall is ever increasing. Computers are widely used throughout the day and evening by children, young people and adults.

In an area of highest national unemployment and of high numbers of people neither in education, employment nor training (NEET), it is gratifying for us to have provided extensive training facilities for the railway and construction industries and to certify those looking for work in areas such as first aid and mental health awareness. This has been possible because of a flexible financial approach that allows us, at times, to heavily subsidise training companies in the interests of serving local needs. Incidentally, it also gives us satisfaction to have sustained the employment of seven staff who were formerly without work and to have provided extensive work experience through which the employability of seven 'Kickstarters' was developed.

In times of increasing demands upon our NHS services, we have maintained, free-of-charge, a 40-strong companions' club comprised of residents referred to us by our local medical centres. We continue to provide subsidised cardio-rehab fitness classes for patients referred by local hospitals.

After a time of shared reflection and re-envisioning, we are in the process of enhancing our governance in the interests of better and more fully servicing the needs of our community. We are motivated to streamline our organisation, further develop our building and to maximise the use of our attractive and much-loved Centre. As local residents face the prospect of high fuel bills in a coming cold winter, we are currently engaged in providing pleasant, welcoming, free 'warm spaces'.

As a Board of Trustees, we have continued to learn and develop by facing together the pressures and challenges of Centre governance and management. We are still on the learning curve and remain enthusiastically dedicated to the positive transformation of our community.

Financial review

DUNSTON ACTIVITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 JUNE 2022*

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Pauline Brown

Mr C R Lowe

Mrs Joyce Forster

Mr E Nichols

New trustees may be appointed by a resolution passed at a special meeting of the trustees, or by statutory powers.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.

Mrs Pauline Brown
Trustee

Mrs Joyce Forster
Trustee

19 December 2022

DUNSTON ACTIVITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNSTON ACTIVITY CENTRE

I report to the Trustees on my examination of the financial statements of Dunston Activity Centre (the Charity) for the year ended 30 June 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of AAT, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Gunnell & Chambers Accountants Limited

Office 3, 8 Fellside Road
Whickham
Newcastle Upon Tyne
NE16 4AL

Dated: 19 December 2022

DUNSTON ACTIVITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

		Unrestricted funds	Unrestricted funds
		2022	2021
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	208,312	181,470
Charitable activities	4	89,223	43,394
Investments	5	94	873
		<hr/>	<hr/>
Total income		297,629	225,737
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	6	295,775	176,344
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		1,854	49,393
Fund balances at 1 July 2021		49,728	335
		<hr/>	<hr/>
Fund balances at 30 June 2022		51,582	49,728
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DUNSTON ACTIVITY CENTRE

BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		50,439		35,859
Current assets					
Cash at bank and in hand		113,454		164,410	
Creditors: amounts falling due within one year	10	(112,311)		(150,541)	
Net current assets			1,143		13,869
Total assets less current liabilities			51,582		49,728
Income funds					
Unrestricted funds			51,582		49,728
			51,582		49,728

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19 December 2022

Mrs Pauline Brown
Trustee

Mrs Joyce Forster
Trustee

Company registration number 10213452

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

Charity information

Dunston Activity Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 33 Whickham Highway, Dunston Hill, Gateshead, NE11 9QJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with FRS102, the Companies Act 2006 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 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% reducing balance
Fixtures and fittings	15% reducing balance
Computers	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	1,295	5,360
Grants receivable	137,517	144,971
Membership fees	69,500	31,139
	<u>208,312</u>	<u>181,470</u>

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

4 Charitable activities

	Charitable Income Heading 1 2022 £	Charitable Income Heading 7 2022 £	Total 2022 £	Charitable Income Heading 1 2021 £	Charitable Income Heading 7 2021 £	Total 2021 £
Sales of services by beneficiaries	-	9,670	9,670	-	8,271	8,271
Charitable rental income	77,795	-	77,795	34,952	-	34,952
Other income	1,758	-	1,758	171	-	171
	<u>79,553</u>	<u>9,670</u>	<u>89,223</u>	<u>35,123</u>	<u>8,271</u>	<u>43,394</u>

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	<u>94</u>	<u>873</u>

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

6 Charitable activities

	Charitable Expenditure Heading 1 2022 £	Charitable Expenditure Heading 1 2021 £
Cafe expenses	13,003	3,475
Leisure assistants	124,067	71,694
Rates and water	5,774	4,008
Light and heat	43,245	22,194
Repairs and maintenance	83,557	55,705
Insurance	4,903	3,159
Cleaning	1,758	1,433
Legal and professional	3,114	-
Telephone	1,538	1,428
Stationery and printing	2,291	6,477
Depreciation	8,901	5,093
Advertising	-	169
General expenses	2,055	367
Bank charges	561	182
Other charitable expenditure	1,008	960
	<u>295,775</u>	<u>176,344</u>
	<u>295,775</u>	<u>176,344</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
9	8

There were no employees whose annual remuneration was more than £60,000.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

9 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 July 2021	37,672	21,186	-	58,858
Additions	-	-	23,481	23,481
At 30 June 2022	<u>37,672</u>	<u>21,186</u>	<u>23,481</u>	<u>82,339</u>
Depreciation and impairment				
At 1 July 2021	19,222	3,777	-	22,999
Depreciation charged in the year	2,768	2,611	3,522	8,901
At 30 June 2022	<u>21,990</u>	<u>6,388</u>	<u>3,522</u>	<u>31,900</u>
Carrying amount				
At 30 June 2022	<u>15,682</u>	<u>14,798</u>	<u>19,959</u>	<u>50,439</u>
At 30 June 2021	<u>18,450</u>	<u>17,409</u>	<u>-</u>	<u>35,859</u>

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	111,303	59,581
Accruals and deferred income	1,008	90,960
	<u>112,311</u>	<u>150,541</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

DUNSTON ACTIVITY CENTRE

England & Wales - Charity number 1171390

Accounts

Charity Registration No. 1171390

Company Registration No. 10213452 (England and Wales)

DUNSTON ACTIVITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

DUNSTON ACTIVITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Pauline Brown Mr C R Lowe Mrs Joyce Forster Mr E Nichols
Charity number	1171390
Company number	10213452
Registered office	33 Wickham Highway Dunston Hill Gateshead NE11 9QJ
Independent examiner	Gunnell & Chambers Accountants Limited Office 3, 8 Fellside Road Whickham Newcastle Upon Tyne NE16 4AL

DUNSTON ACTIVITY CENTRE

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DUNSTON ACTIVITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2021

The Trustees present their report and financial statements for the year ended 30 June 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Act 2011, the Companies Act 2006 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 2019)".

Objectives and activities

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

This has been a year in which we have much extended the programme of our activities, events and services, providing them either free of charge or at prices that are widely regarded as very reasonable. We are therefore encouraged that our income rose to £225,737 and that our profit of £49,393 was an improvement on last year. When we combine our profit with accumulated in our contingency fund, we ended the year with a surplus of £49,728.

We achieved wide area recognition for the quality of our Toddler Times, Messy Play and Gym Star sessions. Our free 'Companions Club' service to the elderly, referred to us by our local medical centre, has been widely praised by Council officials and visitors from various funding bodies. This group attracts about 40 residents who have experienced significant challenges through bereavement, isolation, loneliness and depression.

We have refreshed our gymnastics' programme by employing a new head coach and by training a team of coaches that include our own staff members, volunteers and young people. We hope that our investment of financial resources into this programme will bring both increasing satisfaction to our clients and increased monies into our bank account.

Our gym membership remained strong relative to the current climate which included a number of lockdowns.

We have been praised area-wide for the quality and scope of the children's holiday and birthday parties we provide and these have been very well attended. Whether themed around Crazy Karts, football, giant soft play, inflatables, dart wars, Peppa Pig, princesses or unicorns, we have been regularly Face-booked for providing excellent fun activities at prices which are modest to say the least.

Taking full account of the tension between reaching vulnerable groups within our community and remaining financially sustainable, we have planned a major 'Hear and Now' listening project to alleviate the wide-scale increase in depression, anxiety and suicide in our area. We applied for funding the cover the training of a team of male and female counsellors who will provide and immediate service, five days a week on a rota basis.

Through our good relationships with our clients and those simply coming into the Centre for a cup of coffee, we have become increasingly aware of the poor mental health of many in our community and have taken steps to meet the need.

It is well documented that the North East is the most significant area in the Country for mental health problems and the suicide rates here are twice that of London. The problem with the talking therapies provided by local medical centres is that they are in such great demand that residents who need quite immediate support are often unable to secure the services of community psychiatric nurses or counsellors. We are therefore encouraged that, after promotion, our programme will contribute significantly to the improvement of community health.

we have also been working on projects to provide meaningful, mid-week social interaction for adolescents within our community. This involves not only games and activities but the inculcation of positive community values. We are also set to accommodate residents from ethnic minorities according to their special needs and to plan events that enhance their social integration.

Currently, we are planning an advertising programme to maximise the use of the Centre and to become increasingly involved in networking with the NHS, Social Services and other area organisations with the hope of securing commissioning by them.

For the future, we have been discussing the re-design of the Centre so as better to meet local needs.

Whether for the present, the interim or the future, we remain enthusiastically dedicated to the positive transformation of our community.

Financial review

DUNSTON ACTIVITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 JUNE 2021*

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Pauline Brown

Mr C R Lowe

Mrs Joyce Forster

Mr E Nichols

New trustees may be appointed by a resolution passed at a special meeting of the trustees, or by statutory powers.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.

Mrs Pauline Brown

Trustee

Dated: 24 November 2021

DUNSTON ACTIVITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNSTON ACTIVITY CENTRE

I report to the Trustees on my examination of the financial statements of Dunston Activity Centre (the Charity) for the year ended 30 June 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Gunnell & Chambers Accountants Limited

Office 3, 8 Fellside Road
Whickham
Newcastle Upon Tyne
NE16 4AL

Dated: 24 November 2021

DUNSTON ACTIVITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	3	181,470	100,175
Charitable activities	4	43,394	51,660
Investments	5	873	4
		<hr/>	<hr/>
Total income		225,737	151,839
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	6	176,344	156,511
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		49,393	(4,672)
Fund balances at 1 July 2020		335	5,007
		<hr/>	<hr/>
Fund balances at 30 June 2021		49,728	335
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DUNSTON ACTIVITY CENTRE

BALANCE SHEET

AS AT 30 JUNE 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		35,859		26,953
Current assets					
Cash at bank and in hand		164,410		35,289	
Creditors: amounts falling due within one year	10	(150,541)		(61,907)	
Net current assets/(liabilities)			13,869		(26,618)
Total assets less current liabilities			49,728		335
Income funds					
Unrestricted funds			49,728		335
			49,728		335

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 15 November 2021

Mrs Pauline Brown
Trustee

Company Registration No. 10213452

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

Charity information

Dunston Activity Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 33 Whickham Highway, Dunston Hill, Gateshead, NE11 9QJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with FRS102, the Companies Act 2006 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 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% reducing balance
Fixtures and fittings	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	5,360	4,920
Grants receivable	144,971	10,966
Membership fees	31,139	84,289
	<u>181,470</u>	<u>100,175</u>

4 Charitable activities

	Charitable Income Heading 1 2021 £	Charitable Income Heading 7 2021 £	Total 2021 £	Charitable Income Heading 1 2020 £	Charitable Income Heading 7 2020 £	Total 2020 £
Sales of services by beneficiaries	-	8,271	8,271	-	31,529	31,529
Charitable rental income	34,952	-	34,952	20,131	-	20,131
Other income	171	-	171	-	-	-
	<u>35,123</u>	<u>8,271</u>	<u>43,394</u>	<u>20,131</u>	<u>31,529</u>	<u>51,660</u>

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	873	4

6 Charitable activities

	Charitable Expenditure Heading 1	Charitable Expenditure Heading 1
	2021	2020
	£	£
Cafe expenses	3,475	13,341
Leisure assistants	71,694	79,687
Rates and water	4,008	6,789
Light and heat	22,194	27,530
Repairs and maintenance	55,705	12,717
Insurance	3,159	3,127
Cleaning	1,433	1,275
Motor and travel	-	261
Legal and professional	-	1,655
Telephone	1,428	1,481
Stationery and printing	6,477	2,015
Depreciation	5,093	4,312
Advertising	169	488
General expenses	367	459
Bank charges	182	834
Other charitable expenditure	960	540
	<u>176,344</u>	<u>156,511</u>
	<u>176,344</u>	<u>156,511</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

DUNSTON ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

8 Employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
8	8

9 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 July 2020	37,672	7,186	44,858
Additions	-	14,000	14,000
At 30 June 2021	37,672	21,186	58,858
Depreciation and impairment			
At 1 July 2020	15,966	1,940	17,906
Depreciation charged in the year	3,256	1,837	5,093
At 30 June 2021	19,222	3,777	22,999
Carrying amount			
At 30 June 2021	18,450	17,409	35,859
At 30 June 2020	21,707	5,246	26,953

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	4,927
Other creditors	59,581	56,440
Accruals and deferred income	90,960	540
	150,541	61,907

11 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).