



Dipton Community Association
Annual Report 2023

Registered Charity Number 1174183

Dipton Community Association

Report of the Trustees for the year ending 31 December 2023

The trustees present their annual report and audited financial statements for the year ending 31 December 2023

Reference and Administration information

Charity Name	Dipton Community Association
Charity Registration Number	1174183
Registered address	Dipton Jubilee Centre Front Street Dipton Co Durham DH99DR

Karen Dodds (Chair)
Lorraine Raine (Secretary)
Andrew Curry (Treasurer)
Margaret Curry
Catherine Chirnside
Daphne Oliver
Graham Sinclair
Margaret Anderson
Margaret Richardson

Auditors

David Rolfe
Agutter Business Services (Dipton) Ltd
2 Coleridge Gardens
Dipton
Stanley
Co Durham
DH99LH

Bankers

Santander Bank PLC
Dipton Community Association

Report of the Trustees for the year ending 31 December 2023

Structure, governance and management

Governing document

Governing document Dipton Community Association is constituted as a charitable incorporated organisation with the Charity Commission under charity number 1174183. It is governed by a constitution last updated in 2017.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or any other financial benefits. The trustees meet on a regular basis and are responsible for all of the decisions taken in relation to running Dipton Jubilee Centre. Trustees are appointed at an Annual General Meeting of the charity's members in accordance with the constitution.

Objectives and activities

The objectives of the charity are set out in the constitution and summarised as follows:

To promote the benefit of the inhabitants of Dipton by providing facilities in the interests of social welfare for recreation and leisure-time occupation, with the objects of improving the conditions of life for the said inhabitants.

To establish or to secure the establishment of a Community Centre, and to maintain and manage such a Centre for activities promoted by the Association in furtherance of the above objective.

Our community centre provides a valuable educational and recreational resource to all in our local community. A wide variety of activities are organised and take place at the centre so local residents could access a wide-range of activities without travelling into town.

This year at the centre our doors are now fully open again following the global Coronavirus pandemic. Following yet another year of the hard work of our trustees, caretaker and the support of our users, members and the wider community, 2023 has been another successful year for the charity as we progress from strength to strength

Financial Review

The charity's primary source of income is from hall hire fees paid by the weekly groups and ad-hoc bookings such as birthday parties and meetings. Income from lettings totalled £13,302 (£11,875).

The charity also generates income from the fundraising events held at the centre, a Christmas Fair was held, including a Santa for the local children.

There are many other events in the planning stage which are being discussed in our marketing meetings.

The charity was successful with their funding application for the installation of Solar Panels on the roof, making the centre more sustainability for future energy prices and helping us to maintain our low rental costs.

Karen Dodds (Chair)

31st March 2024

Dipton Community Association

Independent Examiner's Report

Year Ending 31st December 2023

I report to the trustees on my examination of the financial statements of Dipton Community Association ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's Financial Statements carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

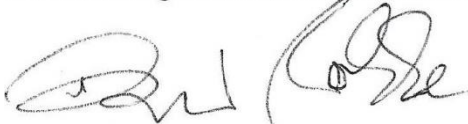
Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Understanding of the accounts to be reached



David Rolfe Accountant

Dipton Community Association								
Statement of Financial Activities								
Year ended 31 December 2023								
				2023			2022	
		Note	Unrestricted Funds £	Restricted Funds £	Total Funds £		Total Funds £	
Incoming Resources								
Income and endowments from:								
Donations and legacies		6	18	20,935	20,953		4,857	
Charitable activities			13,302		13,302		12,906	
Investments			141		141		11	
Total			13,462	20,935	34,397		17,774	
Resources Expended								
Expenditure on:								
Raising funds					-			
Charitable activities		7	18,843	20,935	39,778		32,274	
			18,843	20,935	39,778		32,274	
Net Expenditure & Movement in Funds				(5,381)	-	(5,381)	(14,500)	
Reconciliation of Funds								
Total funds brought forward			12,738	-	12,738		27,238	
Total funds carried forward			7,357	-	7,357		12,738	

Dipton Community Association					
Statement of Financial Activities					
31 December 2023					
			2023	2022	
			£	£	
Current Assets					
Cash at Bank & In Hand			7,556	13,797	
Total Current Assets			7,556	13,797	
Creditors			199	1,058	
Total Net Assets			7,357	12,738	
Funds of the Charity					
Unrestricted Funds			7,357	12,738	
Total Charity Funds			7,357	12,738	

Dipton Community Association

Notes to the Financial Statements

Year Ended 31 December 2023

1. Basis of Accounting

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

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

The charity constitutes a public benefit entity as defined by FRS102.

2. Going Concern

There are no material uncertainties about the Charity's ability to continue.

3. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

4. Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

5. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

6. Incoming Resources

				2023			2022
				Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Donations and Legacies							
Donations				18	-	18	4,857
Grants				-	20,935	20,935	-
Charitable Activities							
Hall and Meeting Room Hire				13,302	-	13,302	12,906
Investments							
Bank Interest				141	-	141	11

7. Resources Expended

			2023			2022
			Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Resources Expended						
Charitable Activities						
Gas/Electric			4,865		4,865	2,248
Water			368		368	370
Telecoms			453		453	-
Cleaning			670		670	616
Repairs/Maintenance			1,110		1,110	1,793
Website			-		-	955
Insurance			1,884		1,884	1,757
Misc			3,452		3,452	1,121
Licences			301		301	332
Adverts			-		-	61
Accountancy/Audit			120		120	120
Wages			5,460		5,460	4,882
Jubilee Expenses			160		160	1,646
Major projects			-	20,935	20,935	16,371
			18,843	20,935	39,778	32,274

8. Creditors

		2023 £	2022 £
Accounts Payable		199	1,058

9. Staff Costs

		2023 £	2022 £
Salaries and other Emoluments		5,460	4,882

The average headcount of employees during the year was 1 (2022: 1)

No employee received benefits of more than £60,000 during the year (2022: Nil)

There were no employees who met the definition of “key management personnel” during the year (2022: Nil)

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity was received by the trustees.

No trustee expenses have been incurred.