



Dipton Community Association
Annual Report 2024

Registered Charity Number 1174183

Dipton Community Association

Report of the Trustees for the year ending 31 December 2024

The trustees present their annual report and financial statements for the year ending 31 December 2024

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)
Robert Brotherston (Treasurer)
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 Pank PLC

Report of the Trustees for the year ending 31 December 2024

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 has been lovely to watch the centre develop with what the local community need. Margaret Anderson has identified a need for a regular coffee morning event which has turned into a wonderful weekly gathering, with regular users volunteering each week to help her serve. Our refurbished kitchen is now starting to be used more regularly for her delicious baking.

Funding has been gained from Karbon Homes to set up and support our Toddler group. This has also been a marvellous success with maximum capacity attendance figures most weeks. The need to have this open during non-term time has been established and has been a huge success for those wanting low cost entertainment and to reduce social isolation for their little ones during holiday times.

Our solar panels are now installed not only generating electricity back to the grid, but they also allow us to be self-sufficient. Our storage batteries make it possible to open the centre during power cuts and extreme events like storm Arwin, so the community have somewhere safe and warm to access.

I am extremely Thankful for yet another year of the hard work from all of our trustees, our caretaker and the support of our users, members and the wider community, 2024 has been another successful year for the charity as we progress from strength to strength.

Financial Review

Principle funding sources

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. The charity also generates income from the fundraising events held at the centre, with our Christmas Fair always being our main event of the year. The charity was successful with their two funding applications for our decking area and perimeter fencing to be replaced. When we took over the centre as a new board of trustees this was the final item identified as a major item of replacement. This has been possible with the continued support of our local councillor Veronica Andrews and The National Lottery Fund. Work will commence in March/April



Statement of Trustees' responsibilities

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law.

Charity trustees in England and Wales must annually prepare financial statements that provide a true and fair view of the charity's state of affairs.

In preparing the financial statements, the trustees are required to:

Select suitable accounting methods and apply them consistently.

Observe the methods and principles in the Charities SORP.

Make judgements and estimates that are reasonable and prudent.

Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the governing constitution. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purpose of charity law who served during the year and up to the date this report are set out on page 2.

Approved by the trustees and signed on its behalf:

Karen Dodds (Chair)

Dipton Community Association

Independent Examiner's Report

Year Ending 31st December 2024

I report to the trustees on my examination of the financial statements of Dipton Community Association ('the charity') for the year ended 31 December 2024.

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.

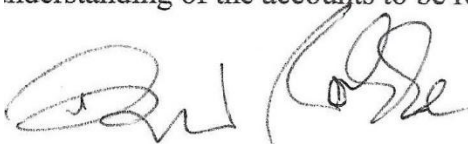
Independent examiner's statement

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 2024								
				2024			2023	
		Note	Unrestricted Funds £	Restricted Funds £	Total Funds £		Total Funds £	
Incoming Resources								
Income and endowments from:								
Donations and legacies			617	31,414	32,031		20,953	
Charitable activities			20,047		20,047		13,302	
Investments			128		128		141	
Total			20,792	31,414	52,206		34,397	
Resources Expended								
Expenditure on:								
Raising funds					-		-	
Charitable activities			16,020	11,876	27,896		39,778	
			16,020	11,876	27,896		39,778	
Net Expenditure & Movement in Funds				4,772	19,538	24,310	(5,381)	
Reconciliation of Funds								
Total funds brought forward			7,496	-	7,496		12,877	
Total funds carried forward			12,268	19,538	31,806		7,496	

Dipton Community Association				
Statement of Financial Activities				
31 December 2024				
		2024		2023
		£		£
Current Assets:				
Cash at Bank & In Hand		31,593		7,556
Debtors		343		-
Total Current Assets		31,936		7,556
Liabilities:				
Creditors: Amounts falling due within one year		130		199
Total Net Assets		31,806		7,357
Funds of the Charity				
Unrestricted Funds		12,268		7,357
Restricted Funds		19,538		-
Total Charity Funds		31,806		7,357

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 future projects or commitments.

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

				2024			2023
				Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Donations and Legacies							
Donations				617	-	617	18
Grants				-	31,414	31,414	20,935
Charitable Activities							
Hall and Meeting Room Hire				20,047	-	20,047	13,302
Investments							
Bank Interest				128	-	128	141

7. Resources Expended

			2024			2023
			Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Resources Expended						
Charitable Activities						
Water Rates			283	-	283	368
Insurance			1,943	-	1,943	1,884
Telephony			455	-	455	453
Electricity			521	-	521	
Gas			1,374	-	1,374	4,865
Cleaning Services			872	-	872	670
Caretaker			5,702	-	5,702	5,460
Audit Fees			60	-	60	60
Payroll Costs			60	-	60	60
Repairs & Maintenance			343	10,800	11,143	1,110
Health & Safety			286	-	286	
Postage&Stationery			-	-	-	
Printing			310	-	310	
Audio Visual			-	-	-	
General Expenses			749	-	749	
Coffee Morning Expenses			1,486	-	1,486	1,740
Event Expenses			556	-	556	160
Licences			742	-	742	301
IT Software			141	-	141	101
Equipment			136	764	900	2,158
Room Hire Subsidy			-	312	312	
Major projects			-	-	-	20,388
			16,020	11,876	27,896	39,778

8. Creditors

	2024 £	2023 £
Accounts Payable	318	199

9. Staff Costs

	2024 £	2023 £
Salaries and other Emoluments	5,702	5,460

The average headcount of employees during the year was 1 (2023: 1)

No employee received benefits of more than £60,000 during the year (2023: Nil)

There were no employees who met the definition of “key management personnel” during the year (2023: 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.