

Charity registration number 229119

Company registration number 00309329 (England and Wales)

DURHAM COMMUNITY ACTION LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

DURHAM COMMUNITY ACTION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Professor SJ Banks
Mrs LC Bird
Mrs P Buckley-Atkins
Mrs A Hawkes
Mrs E Kilgannon MBE
Mr MJ Litchfield
Mr J Robinson
Professor JFF Robinson
Mrs CA Smith
Mrs JM Worters MBE

Secretary

Mrs KJ Burrows

Charity number

229119

Company number

00309329

Registered office

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Solicitors

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Venture House
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DURHAM COMMUNITY ACTION LIMITED

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DURHAM COMMUNITY ACTION LIMITED

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

Chair's report

The end of this financial year falls as the Voluntary, Community and Social Enterprise (VCSE) sector continues to battle with inflationary and service demand pressures, but it is clear that the strong contribution by sector colleagues in supporting our communities with the needs they face is never more needed. The VCSE continues to enable community led action as trusted sources of practical and emotional support to their communities underpinning community resilience.

In response to this landscape, Durham Community Action has maintained our close collaborative work with colleagues in the sector, and across the Public Sector. We continued to keep in touch with the organisations and groups that played such a key role in sustaining community-led support activity in response to the most pressing needs of their communities. 2023/24 was about supporting our communities to develop, and to grasp new opportunities building community resilience.

Colleagues in the VCSE (large and small organisations) are continuing to face many challenges adapting service provision to meet community needs within increasingly strained funding and rising delivery costs. Alongside this, even where funding and investment is secured, colleagues report continued difficulties with the recruitment and retention of staff.

The aftermath of Covid-19, poor health outcomes and financial pressures on communities, and on the VCSE's reach, their workforce, volunteering, and their growth / development did weaken capacity. The ongoing conflict in Ukraine and its direct impact on energy prices and the resultant cost of living crisis, continued to present a real challenge to an already fragile sector.

In the light of all this, there are increasingly complex challenges for both the VCSE and our partners in the public sector with respect to equitable provision of public services, including health, social care, and education.

These challenges include the undermining impacts of poverty, poor and worsening mental health, and the escalating rate of the cost of living. We continue to see increases in the numbers using food and fuel banks, and the growing number of new faces queuing for food and debt advice. These challenges are very evident and highly visible, and there seems little prospect of any improvement in the coming year.

Any one of the challenges which we are facing would be difficult to respond to with stretched workforces across all sectors, however the range and depth of these challenges coming together in the wake of the pandemic and cost of living crisis remains a very real concern.

Our work during the year has been responsive in nature. We were able to collaborate with our colleagues in the VCSE, and in the public sector, to support communities with information, advice, and training, as we responded to the cost-of-living crisis, and its impact on vulnerable individuals and communities.

Addressing this broad spectrum of issues, our work themes continued to prioritise:

- Health and wellbeing, including mental health
- Volunteering
- Representation, advocacy, and voice for the VCSE
- Policy and implications for communities: housing, access to services, enterprise, carbon reduction and energy, digital infrastructure and reach, and loneliness.

The three key themes that remain consistent for us, year on year, are Volunteering Support, Community Asset building, and collaborations and alignment with key VCSE support organisations.

Supporting networks and partnerships within the VCSE continued to be of crucial importance to us. As a VCSE infrastructure support provider, we play a key role in representing and championing the sector. Multi-sector partnerships in County Durham have continued to be highly effective conduits for information exchanges, problem solving, consultation and co-production in shaping new approaches to services.

Over the course of the year, we worked closely with a diverse range of funders, including commissioners, the Community Foundation and charitable grant giving trusts. Working collaboratively, funders have been hugely supportive to the sector, enabling greater flexibility, and supporting the sector as organisations adapted the ways in which they reach their beneficiaries. Through this support a lot of VCSE organisations and groups have been able to sustain, and to start the process of reshaping their income streams and activities.

DURHAM COMMUNITY ACTION LIMITED

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Chair's report (continued)

Alongside many organisations in the VCSE who are reliant on a broad portfolio of funding support, we were very fortunate and grateful to have the overwhelming support of Durham County Council, Defra, the National Lottery Communities Fund, North East & North Cumbria Integrated Care Board, the Office of the Durham Police & Crime Commissioner, County Durham Community Foundation, and all our other funders.

Our Trustees have continued to meet on a bi-monthly basis to review income and cash flow and ensure DCA remains a proactive well-run organisation which is able to respond to the needs of our beneficiaries.

Financially, we are grateful that DCA can once again look forward to the coming year with a degree of confidence, despite the continuing challenges, and the climate in which we continue to operate.

This report outlines the charity's objectives and achievements during the year to 31 March 2024 and details the arrangements that are in place to protect and develop resources.

2023/24 was a year that continued to challenge and stretch community resilience, with the cost-of-living crisis adding to the pressures that many already face in the aftermath of Covid. For DCA, our longevity in County Durham has helped us to work responsively and supportively, however the challenges on all sectors will continue to be exceptional. Alongside all our colleagues in public service, we are continuing to adapt and respond to new and emerging needs as we go.

As Chair, I would once again like to express my thanks and appreciation to our Staff and Trustees, who are without doubt Durham Community Action's most valuable assets. On behalf of all the Members, Staff and Trustees I would also like to express special thanks and appreciation to our funders and all those who placed their faith in us to continue our support for the sector.

Mrs Jan Worters MBE
Chair of Executive Committee

DURHAM COMMUNITY ACTION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 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 governing document, 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 purpose of the charity is 'to promote the benefit of the inhabitants of County Durham and the surrounding areas without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance the welfare of the said inhabitants with the object of improving their conditions of life, through any or all of the following:

- (a) the relief of poverty.
- (b) the advancement of education.
- (c) the advancement of health.
- (d) the relief of unemployment.
- (e) the promotion of urban and rural regeneration; and
- (f) such other charitable purposes as may from time to time be determined.'

ABOUT DCA AND OUR VALUES

Durham Community Action (DCA) works with and for communities across County Durham. We believe County Durham is a better place for having thriving community organisations. We run DCA well, so we can support community organisations by:

- Providing expertise and advice which is tailored to needs and circumstances.
- Supporting and nurturing new community initiatives.
- Enabling good volunteering practice and opportunities.
- Representing and providing a voice for the community and voluntary sector in County Durham.

Our values	About us
Objectivity, honesty & integrity	Providing Expertise and Advice: We support community organisations to do their work effectively, by providing advice, training, resources, and help to tackle challenges, and to realise their aspirations.
Do the right thing	
Set high standards for the sector	
Encourage a can-do culture	Supporting new initiatives: We work with networks and communities of interest to track opportunities and challenges for the sector, and to innovate and test new approaches which strengthen our social and community infrastructure.
Accountability and responsibility	
Professional pride	Enabling good volunteering: We provide brokerage and resources to develop volunteering opportunities and good practice in volunteer involving organisations. We champion volunteering across all sectors in County Durham, and support people who are new to volunteering to find the right opportunities for them.
Enabling leadership	
Learning the lessons and sharing them	Providing a voice: We apply our knowledge and expertise within the VCSE (Voluntary, Community & Social Enterprise Sector) into sector led networks, and multi-agency partnerships in County Durham, the North East and nationally. We achieve this, through effective leadership, and representing sector interests and the issues that affect communities in County Durham. Through championing the interests of our local VCSE sector, we can influence and help shape public sector policy, and the design and commissioning of local services.
Listening, reflecting	
Analysis and problem solving	

Objectives, performance, and achievements

The Trustees consider the Charity Commission's guidelines on public benefit, including 'Public benefit: running a charity' (PB2) when shaping and planning the charity's objectives and activities.

DURHAM COMMUNITY ACTION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Objectives, performance, and achievements (continued)

We have placed an emphasis on supporting and sustaining community assets, with an objective to support the resilience of our social and community infrastructure in County Durham. Our work streams were focused primarily on three objectives:

Good progress was made in delivering against each of the three themes during the year, producing a range of outcomes that provided clear public benefits:

Objective 1 - Supporting Community Organisations: Keeping in touch, providing support and help (information, advice, and guidance) for community organisations and groups, particularly for volunteer-led groups. Supporting development and public access to community spaces and services.

Priorities	<ul style="list-style-type: none">• Keeping in touch with volunteer led community groups, and providing a range of information, updates & news, advice, and guidance.• Supporting groups with funding and training,• Providing opportunities for networking and training, plus on-going support for the wider VCSE,• Supporting community groups providing informal mental health support through the Cree network• Assisting local groups planning for community-led housing initiatives.
Achievements	<ul style="list-style-type: none">• 930 VCSE groups and organisations were supported with information, advice, and guidance.• The Share and Learn Network for community organisations and groups continued to thrive on-line and we provided a fully subscribed programme of networking and training activities. Membership of the network increased to 617 organisations and groups.• 1215 people participated in themed workshops, including Meet the Funder, Community Buildings, Themed Meetings & Good Food Network• Collaborating with colleagues in the VCSE, we continued to provide information and training, particularly promoting safeguarding and risk awareness for staff and volunteers in the sector. We also contributed to Adult Safeguarding Awareness Week in November 2023 through a series of on-line activities and events.• We delivered the Community Hubs Development Programme, supporting a cohort of 86 community organisations through consultancy, case work and training for volunteer trustees, to put governance and business planning into place particularly focusing on energy efficiency measures. We also provided funding advice and access to small grants, including 17 organisations that were assisted to apply for capital grants through the National Lottery funded Community Spaces Partnership.• 40 organisations in the Cree network were supported, with developmental workshops and support to access grant aid.

DURHAM COMMUNITY ACTION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Objective 1 - Supporting Community Organisations (continued)

Public benefit	<ul style="list-style-type: none">• As a broker and information point for the VCSE, we were able to ensure the sector had rapid access to relevant, timely guidance and advice. We supported and advised community services about how they could manage the issues and problems faced by volunteer led groups, such as sustaining their volunteer base, and dealing with fuel costs and increasing demands on services.• Advice, guidance, and interventions helped to sustain community-based services delivered by volunteers, and community buildings managed by local people, helping them to establish, grow and develop the resources they need (staff, volunteers, and funding) to continue supporting their beneficiaries.• Peer to peer networks for volunteer trustees were expanded and supported, ensuring greater shared learning, problem solving and confidence building to plan and to sustain their offer.• Knowledge, understanding and access to a changed funding climate were improved within the Voluntary, Community & Social Enterprise Sector.• Volunteers and front-line staff were able to work together across sectors, to develop good practice and help them to provide stronger support for their clients and user groups.• Lessons learned and intelligence were shared and disseminated, to ensure a clear view of social infrastructure issues arising through cost-of-living pressures and through longer term adjustments to different ways of working and the tools required e.g., digital services and reach for the most vulnerable and isolated people.
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Objective 2. Volunteering: Support for volunteers and the volunteering infrastructure in County Durham (groups and organisations that work with volunteers, mutual aid groups, individual volunteers supporting health and wellbeing programmes, and local community action).

Priorities	<ul style="list-style-type: none">• Sustaining our online County Durham Volunteering platform for recruiting volunteers and promoting opportunities.• Supporting networking with the Volunteer Co-ordinators Network membership.• Developing closer relationships with Social Prescribing Link Workers and the Primary Care Networks (PCNs), so they are better connected to the Volunteer led social infrastructure to inform longer term opportunities for development.• Support and training for volunteer led groups, advice, funding and access to resources and training.• Supporting organisations with volunteers, with advice and training, particularly regarding safeguarding.• Collaboration with partners to support the on-going development of a scheme for Employee Supported Volunteering (ESV).• To ensure that volunteer involving organisations have the resources and skills they need to support volunteers and their beneficiaries safely and in full compliance with their legal obligations.
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DURHAM COMMUNITY ACTION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Achievements	<ul style="list-style-type: none">• 681 people, new to volunteering, were supported via the Centre for Volunteering, with advice, information, and guidance.• We developed and expanded training and support sessions and provided good practice support for organisations that are run by, and support volunteers in: volunteer recruitment & management, volunteers and the law, safeguarding, and with new workshops on Disclosure and Barring, and Cyber Security.• 41 training sessions attracted 606 delegates from 218 organisations and groups, with 96 organisations attending more than one training session.• We supported 49 Social Prescribing Link Workers with information and networking through a series of bi-monthly events.• The Volunteer Co-ordinators Forum ended the year with a membership of 518 organisations that work with volunteers. We organised and hosted 4 meetings of the Forum alternating meetings in person and on-line, attracting increased participation from the membership.• We continued to inform and consult with the VCSE Safeguarding Network and provided representation on both the Children and Adult Safeguarding Partnerships in County Durham. Contributions from the Network are fed through to Safeguarding Partnership meetings and training events, helping to inform and shape resources.• We sustained contact and support for spontaneous and emergency volunteering activity, and assisted Town and Parish Councils and communities with support for development of Community Resilience Planning.
Public benefit	<ul style="list-style-type: none">• As a result of this work, volunteer involving organisations in County Durham are more effectively networking, sharing good practice, and offering mutual support for tackling and finding solutions to problems.• There are improved pathways for volunteers to access opportunities, develop their experience, and make contributions that are both valued and add value to civil society.• There is now a robust and efficient system of communication and collaboration between front line staff in the NHS and the VCSE sector with respect to recruitment, support, and placements for volunteers.• Volunteer led groups and organisations have support and ready access to advice and help when they need it. They are better informed and have the resources on hand that help them to ensure that their volunteers are well trained and supported.

DURHAM COMMUNITY ACTION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Objective 3 - Voice: Representing and championing the VCSE (Voluntary, Community & Social Enterprise Sector) voice, through the range of strategic multi sector partnerships, and through continuing reviews of partnership working across the sector.

Priorities	<ul style="list-style-type: none">• Health and wellbeing - to sustain, and ensure that a social and community infrastructure is in place, and has access to resources which help it to thrive and re-build.• Consulting VCSE organisations and service providers to build stronger local connections with Primary Care Networks and supporting Social Prescribing models and new systems for access to health care.• Consulting, surveying, and analysis of intelligence gathered from the VCSE sector and disseminating it through partnerships.• Representing community and voluntary sector interests as a member of the County Durham Together Partnership, and as a member of the Board of the County Durham Partnership (CDP). This enables DCA to collaborate with public sector colleagues to promote a joined-up policy for commissioning and funding, engaging with communities of interest in the development of new funding programmes, and influencing the provision of key services by engagement with Heads of Services.• Consulting and surveying VCSE sector service providers to gather and share intelligence about needs, and issues arising from support work in the community. Disseminating important information and best practice through multi sector partnerships.• Ensuring that the VCSE sector is fully engaged with co-production on responsive services to support mental health, access to advice providers and health care.• Ensuring that Advice in County Durham (AICD) and 'Better Together' are mobilised to share insights and experience, as networks of countywide VCSE and specialist providers, and contributing to development and delivery of objectives arising from the Poverty Action Group.• Chairing and supporting the development of the Advice in County Durham multi-agency network as the 'go to' practitioner network for all advice agencies to come together and join up services. Network members provide advice and one to one casework support across County Durham.• Continued development of a shared approach to system and workforce development in order that front line staff and volunteers have access to the training and support they will be needing remained critical (plus the tools to provide support e.g., access to referral pathways and link workers, funding for initiatives, and for addressing needs highlighted by people in crises, triggered through health, financial or housing related issues).
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DURHAM COMMUNITY ACTION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Achievements	<ul style="list-style-type: none">• During the year, we continued to Chair the Better Together Network, including two policy forums, and a conference focused around the County Durham evidence base. We continued to chair the Advice in County Durham Partnership, and also contributed to the County Durham Partnership Board from a VCSE perspective. These roles have helped to inform strategic agendas for partnership working in County Durham, and for emerging new models of commissioning services.• Representing the sector on the Regional Funders Network, we helped inform and shape funders approaches. Working in collaboration with the Ballinger Trust, we administered a micro grants scheme to support local community groups.• We continued with development of a Connector commissioning model, to target funding into the VCSE sector more effectively, and consulted with VCSE and commissioning colleagues through a Better Together Policy Forum.• We represented VCSE interests in multi-sector Task Groups, tackling mental health, economic and community regeneration, funding and investment, and volunteering. We collaborated with partners from the local authority and NHS/ Public Health to co-ordinate communications, resources and reach into communities and responding to local needs.• Co-ordinating and managing information exchanges for the VCSE and health & social care providers about good practice particularly in rural areas, regarding social isolation, health, and wellbeing services.• Health and Wellbeing cross sector networking continues to increase in complexity and importance, with key changes in primary care, access to mental health services and the firming up of the 'wiring' of the Integrated Care System (ICS). Our focus has been on evolving changes in community based mental health support, access to and building strong social prescribing linkages with the VCSE (through the delivery of a Social Prescribing Link Workers Network), and providing representation for the VCSE into strategic governance models for the new health management systems and commissioning.• We have been working in partnership with colleagues at the Rural Design Centre to establish the architecture needed to enable Community Research Networks in rural County Durham. We have also been cross linking this with CDP and academic colleagues to assure alignment to the strategic goals of both the County Durham Health & Wellbeing Board, County Durham Inclusive Economic Strategy, and the strategic vision of both the County Durham Care Partnership and the regional Integrated Care Board. Through County Durham Together, the Better Together Forum and AiCD Partnerships we continue to build collaborative responses to key themes facing our communities, including responses to the cost of living crisis, opportunities for the delivery of the Household Support Fund, and supporting the Poverty Truth Commission for County Durham.• The ongoing development of a clearer governance framework and strategic work plan for AiCD continues to support the strength and impact of this partnership.
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DURHAM COMMUNITY ACTION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Public benefit	<ul style="list-style-type: none">• Voluntary and community sector led partnerships are collaborating to shape community services. This will enable them to be responsive to the needs of communities that are struggling with significant inflationary pressures within the context of a cost-of-living crisis, particularly regarding mental health, food and fuel poverty and access to wellbeing support and advice services. This in turn ensures that the voluntary sector is actively engaged and represented within key public sector led networks as they address issues of loneliness and isolation within our communities.• Collaborative coalitions are working to influence the design and delivery of public service contracts.• Front line VCS organisations are better informed and trained about the issues that affect them and the people they work with.• Funding and investment into the VCSE sector are becoming more responsive, streamlined, and targeted, and more enabling in terms of sustaining a community infrastructure through the pandemic.• The VCSE in County Durham has a strong representational base that is influencing the ways in which public services are shaped.
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Volunteers

The charity provides a comprehensive range of services that promote and support volunteering across County Durham. These services are provided through a Volunteer Centre (County Durham Volunteering). The priorities and achievements for volunteering services are set out in Objective 2 above.

The charity's work is directly supported through the Trustees, all of whom are volunteers. The recruitment and management of casual volunteers is handled through the Volunteer Centre, and there are appropriate policies, procedures, and agreements in place to cover both their recruitment, and their roles and engagement with the charity's staff and work.

Our primary role regarding volunteers in any setting, is one of brokerage and advice. We support groups and organisations in the VCSE sector to recruit and support volunteers, and provide training and resources to ensure that they have compliant policies and procedures in place. Significantly, we provide training, resources, guidance, and advice about Safeguarding for volunteers and for VCSE beneficiaries.

Financial review

Financial review

The result for the financial year ended 31 March 2024 showed a surplus of £304,149, compared to a deficit of £88,766 in 2023. This was split between a £7,469 unrestricted surplus from the charity's core activities, and a surplus of £296,680 on its restricted activities.

The surplus on restricted funds relates to year-on-year differences in the timing between funds being received and expended on project activity. The surplus in our day-to-day activities was encouraging, especially given the ongoing conflict in Ukraine and its direct impact on energy prices and the wider cost of living during the year. We ended the year with healthy reserves that will hold us in good stead to maintain delivery at current levels, when funding inevitably becomes more constrained due to the wider financial pressures within the economy.

Our proven track record of delivery enabled us to continue attracting and delivering additional fully funded activities using our existing staff resources. We were also able to plan for additional staff resources to meet increasing levels of need and developing work to adapt and design new systems for joined up working between the VCSE and public sector services.

DURHAM COMMUNITY ACTION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Financial procedures

Our financial planning follows an annual cycle, linked into the business planning and reporting rounds. The draft annual budget for organisational core costs is usually set by the Board of Trustees at the start of each financial year. Income and projected expenditure for programmes / projects and work streams during the year are factored into the budget.

The charity operates an accounting system that ring fences project / programme funding within the accounts, ensuring that monitoring and auditing systems are transparent. The Executive Committee undertakes regular monitoring of the budget on a bi-monthly basis.

Durham Community Action's accounts are subject to a full external audit on an annual basis. The charity complies with Charity Law by lodging all accounts with the Charities Commission. The accounts are authorised and approved by the Board of Trustees and presented to members for adoption at the Annual General Meeting each Autumn.

We aim to maintain a diverse portfolio of funding sources. Forms of investment in services are also varied and include a balance of income from grants, commissions and earned income. Sources of funding include:

- Charitable Trusts: The Ballinger Trust, County Durham Community Foundation
- Government: Defra
- Health: North East & North Cumbria Integrated Care Board (ICB)
- Local Authorities: Durham County Council, Office of the Durham Police & Crime Commissioner
- National Lottery Community Fund

Details of incoming resources for project-based activities are listed in Note 3 to the accounts.

Surplus cash balances are invested on deposit to earn interest at the best available rate having due regard to the balance between risk and reward.

Reserves policy

On 31 March 2024, the Charity's free reserves were £468,694 with an additional £405,092 held in restricted funds that are ring fenced to support specific projects.

DCA starts from a position of relative strength, with healthy reserves that we built up thanks to the support of our funders in the aftermath of the Covid-19 pandemic. However, DCA has not been immune to the wider cost pressures within the economy, and we continue to look for savings through the careful management of running costs.

The calculation of free reserves, and the amounts that have been allocated against each category are:

Description	Amount
Total reserves (comprising Restricted and Unrestricted Funds)	£896,272
Deduct Restricted Funds (which are ring fenced to support specific projects)	(£405,092)
Deduct fixed assets (which are necessary for the operation of the charity)	(£22,486)
Free reserves	£468,694
Free reserves are ring-fenced for the following:	
Six months' core costs and estimated redundancy costs	£288,215
Designated investment to implement a rural catalyst project in County Durham	£11,500
Designated fund for future organisational development	£30,000
Designated fund for the provision of services in the next business planning cycle (2025-28)	£100,000
Contingency fund	£38,979
Total	£468,694

DURHAM COMMUNITY ACTION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

In accordance with DCA's Reserves Policy, our Trustees have addressed the following priorities when determining how our reserves should be designated:

- Six months core costs and estimated redundancy costs. This is the amount that we estimate would be needed to cover staff costs, redundancy costs, and essential running costs for up to 6 months in the event of the unplanned closure of DCA. This would allow time for an orderly wind down or transfer of activities to other providers, thereby offering some protection for beneficiaries, staff, and volunteers.
- Designated investment of £11.5k during 2024/25 to complete the implementation of a rural catalyst project in County Durham, in partnership with the Rural Design Centre (RDC), and the National Innovation Centre for Rural Enterprise (NICRE). One of the existing RDC Innovation and Design Associates has been assigned to work specifically with our team as a one-off investment. This work cannot be funded by other means, and is regarded as a necessary investment to support the exploration of in-depth rural community economic development in County Durham, providing evidence to influence better policy and support for rural businesses. Community engagement and a true place-based approach, aimed at building capacity within rural communities rather than delivering things to communities, is the only viable way to deliver on economic and social objectives for rural development. This means that engagement directly with rural groups (also providing ways to engage disenfranchised individuals outside the usual groups) is essential.
- The designated fund for future organisational development will allow DCA to ramp up investment in staff training and development, and allocate extra resources to improve IT facilities and, digitise services etc. over the next 12 – 18 months. Greater use of online training and development is attracting more participants, and freeing up valuable staff time for more specialised one to one interventions.
- There are growing pressures on all community support services, and DCA's support will be under additional and significant demand by the VCSE over the next 2-3 years. Designating funds for the provision of services in the next business planning cycle (2025-28) will provide a buffer through the anticipated contraction and difficulties, when we expect to see a reduction in income whilst maintaining expenditure to continue our current range of support services.
- The contingency fund provides a hedge against inflationary cost pressures and unforeseen costs.

Investment policy and objectives

Under the Memorandum and Articles of Association, the Trustees have the power to deposit or invest funds in any manner, including establishment of a trading arm (but to invest only after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification). They have adopted a conservative policy on depositing funds and choose only low risk deposits.

Risk management

The Executive Committee of Trustees has a risk management strategy that comprises:

- A Business Continuity Plan incorporating an annual review of the risks that the charity may face.
- The establishment of systems and procedures to mitigate those risks.
- The implementation of procedures designed to minimise any potential impact on the charity should any of the risks materialise.

Key risks for the coming 2-3 years considered relevant to this report, together with mitigating actions that have already been taken, or which are planned for, are outlined in the table below.

These are also further considered as part of the reserves allocation policy (detailed earlier), which offsets the actual and contingent liabilities of the organisation against the combined value of all unrestricted funds.

This policy allows the charity to continue to operate on a reduced basis until alternative funding arrangements can be put in place.

DURHAM COMMUNITY ACTION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Risk management (continued)

Nature of risk	Details	Mitigation
Loss of income	<ul style="list-style-type: none"> Over-reliance on a small number of significant funders 	<ul style="list-style-type: none"> Work to secure multi-year grant funding resources from a range of key funders e.g., National Lottery Communities Fund, to provide greater security and reduce dependency on short term income. Reduce reliance on any single funder by broadening and diversifying income streams e.g., through the development of income generating activities such as bespoke consultancy, training etc that build on the strengths of the staff team. Support the above objective by continuing to develop niche specialities within the staff team that enable DCA to respond to need, increase its reach and to fill gaps in service provision that open up, ensuring that services are cost effective & relevant.
	<ul style="list-style-type: none"> Diminishing opportunities to fund infrastructure, policy, and support services for community organisations. 	<ul style="list-style-type: none"> Continued close working with thematic partnerships (Volunteering and Advice) to address needs and develop improved collaboration in service provision (shared resources, co-locations, and shared intelligence).
	<ul style="list-style-type: none"> Public service priorities focused on crisis interventions and removed from preventative community initiatives / development. 	<ul style="list-style-type: none"> Review and consolidate partnership working where possible to streamline and build capacity for shared resources with partner organisations/service providers.
Large scale transfers of public sector services and contracts	<ul style="list-style-type: none"> Lack of capacity and resources to bid for large contracts. Payment by results Bankrolling TUPE implications 	<ul style="list-style-type: none"> Ensuring formal, relevant, and bid ready consortia are in place with Memoranda of Understanding and partnership agreements. Spread the risk and share resources and liabilities with a balance of larger and smaller, niche organisations and partners. Ensure that Durham Community Action retains organisational scale and resources that are sufficient to deliver realistic levels of service, whilst also reacting responsively to opportunities.
Business interruption	<ul style="list-style-type: none"> Impact of pandemic e.g., Covid-19 Loss of use of office premises due to flood, fire, storm damage, terrorism, vandalism etc Loss of IT services 	<ul style="list-style-type: none"> Business Continuity Plan updated with details of actions to be taken, and regularly tested. Health & Safety Risk Assessments, and Staff provided with appropriate equipment to enable remote working. Use of IT systems e.g., video conferencing etc to maintain regular contact with clients, partners, and team members. Use of cloud services, and IT back-up systems and procedures to ensure that services can be quickly restored in the event of problems.

DURHAM COMMUNITY ACTION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Risk management (continued)

Loss of key Trustees, and loss of key staff and skills (in the face of reduced levels of funding, or because of illness / pandemic)	<ul style="list-style-type: none">• Capacity for sustaining key relationships, and ability to work responsively.• Resources to build intelligence and sustain the evidence base for influencing and shaping new work.• Inability to fulfil key contractual obligations, resulting in possible reputational damage.• Impact on strategic decision making and day to day activities	<ul style="list-style-type: none">• Adopt smarter, less labour-intensive approaches to communications, information sharing and making resources available for beneficiaries.• Ensure staff engagement and training programmes are in place, optimising specialist skills and experience within the delivery team, ensuring that experienced staff are available to fill gaps in the event of the loss of key personnel.• Use of trusted contractors to fulfil tasks on a temporary basis if required.• Enabling closer co-working and collaboration between the charity's staff and partner staff members, thereby adding value to resources, and consolidating working relationships.• Recruiting new Trustees to mitigate the loss of existing Trustees
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Plans for future periods

The charity will continue to adapt and respond in a manner that is designed to meet our primary objectives. Objectives are reviewed annually, based on shared intelligence with our colleagues and partners in the VCSE, and regarding an evolving face of public services, local government, and policy.

As set out in the Reserves Policy, the Trustees have considered the implications for a changing landscape of public services, especially for health care, and the continuing evolution of systems for integrating health and social health care services. This is in the context of rebuilding civil society in the wake of service demand and funding pressures, coupled with a continuing fall back in confidence, and a more protracted than anticipated recovery period in the aftermath of Covid 19.

Over the course of the last three years, Senior Management and Trustees have been working pro-actively in dialogue with funders and commissioners. We have been collaborating on a more robust system for informing Commissioners where there are needs arising, and working with the VCSE to target resources more effectively.

2023/2024 marked the final year of the three-year Grant Funding Deed. This has enabled us to work in partnership with the Integrated Care Board (ICB) and Durham County Council, including Public Health. The Grant Funding Deed (GFD) has been brought together by public sector commissioning partners as an investment into VCSE infrastructure support and development. This is intended to enable a more collaborative and trust-based approach to funding the sector in County Durham. A further three-year grant funding agreement secured for 2024-27 is testament to the value placed upon VCSE infrastructure support.

During 2023/2024, DCA continued to operate a hybrid policy that enabled staff to split their time between home and office-based working, providing greater operational flexibility and directly benefiting DCA through savings on office running costs.

Demand for the charity's services remained high throughout the year, reflecting the continued need to support community groups, volunteers, and volunteering infrastructure organisations to deal with and overcome the challenges posed in the aftermath of the Covid pandemic. DCA's Trustees are continuing to meet on a bi-monthly basis, to review budgets, cashflows and to act if required to continue within the parameters of the agreed budget.

DCA will also explore opportunities to secure additional funding that are a comfortable fit with the charity's remit and forward work plan.

DURHAM COMMUNITY ACTION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Durham Community Action Limited is a company limited by guarantee and does not have share capital. The charity is governed by Memorandum and Articles of Association that were adopted on 17 October 2013.

The charity is registered with the Charity Commission. Membership is open to any individual or organisation that meets the criteria specified in the Memorandum and Articles of Association.

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:

Professor SJ Banks
Mrs LC Bird
Mrs P Buckley-Atkins
Mrs J Flynn MBE
Mrs A Hawkes
Mrs E Kilgannon MBE
Mr MJ Litchfield
Mr J Robinson
Professor JFF Robinson
Mrs CA Smith
Mrs JM Worters MBE

(Resigned 9 November 2023)

Recruitment and appointment of new trustees

The Trustees as charity trustees have control of the Charity and its property and funds, however there is no individual exercising significant control (PSC). All the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up. There must be a minimum of five Trustees and a maximum of 20 Trustees.

All the charity's Trustees are volunteers and provide their time freely. Expenses are offered to cover travel costs. Trustees attending appropriate conferences and networking activities for the charity may also be reimbursed for travel costs, conference fees and occasional accommodation when an overnight stay is necessary. No Trustees benefit financially, contractually, or materially from their roles.

Our Trustees have continued to work with the Senior Management Team to monitor our policies and procedures, and to undertake a review of our Business Continuity Plan.

Officers

The honorary posts of Chair, Vice-Chair and Treasurer are elected by serving Trustees immediately after the Annual General Meeting.

Organisation

Currently membership of the Board of Trustees stands at 10. The Executive Committee meets bi-monthly, and on an ad hoc basis if the necessity arises. There is the facility to establish ad hoc task and finish sub-groups; for example Trustees and Staff are currently collaborating on a review of DCA's policies and procedures.

Pay policy for senior staff

Salary scales for senior staff are determined by the Trustees, having due regard to remuneration for similar roles within the VCSE sector. No employee earned more than £60,000 during the year.

Induction and training of new trustees

New Trustees undergo orientation meetings to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the Executive Committee and decision-making process, the business plan and recent financial performance of the charity. During the induction process they meet key employees and other Trustees. All Trustees are encouraged to attend appropriate external and internal training events.

DURHAM COMMUNITY ACTION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Key management remuneration

The Trustees hold overall responsibility for management of the organisation, its assets, staff, and funds. Responsibility for day-to-day management of the organisation, finance, employment of staff, and for providing support and resources to the Trustees to enable strategic planning, is delegated to the Executive Director. She is appointed by the Trustees to manage the operations of the charity and is an employee of the company. Despite the title, the Executive Director is neither a Director of the Company nor a Trustee of the Charity.

The Executive Director manages the charity with the support of a small Senior Management Team, comprising the Managers for Community Partnerships, Community Support, and Volunteering. Governance and finance support are provided by an external contractor, with a good working knowledge of the business. Details of the Key Management Personnel and their costs applicable during 2023-2024 are included in the accounts.

Related parties

The charity's work programme is primarily determined by the needs of the communities that it serves.

Wherever possible, DCA aligns its work with prevailing national, and local policies and priorities. We achieve this by working closely with a range of partners, including ACRE, County Durham Partnership, Durham County Council, the Office of the Durham Police & Crime Commissioner, and the North East & North Cumbria Integrated Care Board.

DCA also works responsively with our colleagues in the voluntary, community and social enterprise sector within County Durham, and in various community-based networks and partnerships. As a result, close working relationships are maintained with a range of other organisations, although none meet the related parties' criteria as defined in company law:

- During 2023/24 DCA maintained a Funding Agreement with Action for Communities in Rural England (ACRE) to provide intelligence and information for Defra about areas of policy, as it affects rural communities on a regional and county-wide basis, with respect to economic development, digital and broadband access, housing, transport, health and wellbeing, loneliness, and access to services.
- The charity maintains a strong relationship with Durham County Council and is recognised by the Council as the primary VCSE infrastructure support organisation for County Durham. This provides the council with a single conduit for public sector investment into VCSE support services. During the year DCA worked particularly closely with Public Health, both Adult and Children's Services, Environment, and the Transformation & Partnerships team at Durham County Council. The Office of County Durham's Police & Crime Commissioner also contributed funds to support work with front line community groups and organisations.
- Physical and mental health and wellbeing was an important theme during 2023/24. Working with the Integrated Care Board, and wider Integrated Care System (ICS) partners, we developed a programme of work to reinforce VCSE engagement in new and emerging governance structures for primary and secondary care.
- We were represented on and supported a range of networks and partnerships including the County Durham Partnership Board, County Durham Economic Partnership, the Better Together VCSE Forum, and the Advice in County Durham Partnership.
- The Community Growing and Food Network comprising 152 organisations and individuals, and the Volunteer Co-ordinators Forum (comprising 518 organisations engaged in volunteering across the North East) were amongst the networks and organisations that we chaired or supported during the year.

DURHAM COMMUNITY ACTION LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees, who are also the directors of Durham Community Action Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

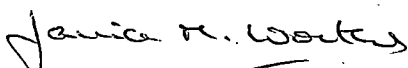
Auditor

In accordance with the company's articles, a resolution proposing that Robson Laidler Accountants Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Mrs JM Worters MBE
Trustee

19 September 2024

DURHAM COMMUNITY ACTION LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF DURHAM COMMUNITY ACTION LIMITED

Opinion

We have audited the financial statements of Durham Community Action Limited (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The comparative results were not audited, as there was no requirement to do so.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

DURHAM COMMUNITY ACTION LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF DURHAM COMMUNITY ACTION LIMITED

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

DURHAM COMMUNITY ACTION LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF DURHAM COMMUNITY ACTION LIMITED

The risk of material misstatement due to error or fraud has been assessed in conjunction with how internal controls may mitigate any such risk. These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Analytical review and substantive testing is also performed on all material balances and therefore any instances of non-compliance should be identified or considered as insignificant. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team;

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework, in which the charity operates and how the charity complies with that legal and regulatory framework
- inquired with management and those charged with governance about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud
- discussed with management and those charged with governance any non-compliance with laws and regulations and how fraud might occur including assessments of how and where the financial statements may be susceptible to fraud.

The risk of management override of controls was also considered an area of potential misstatement due to fraud. Audit procedures performed included testing of manual journal entries and other adjustments and evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

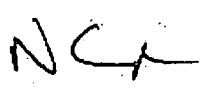
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

The corresponding figures are unaudited.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.


Nicholas Cunningham FCCA (Senior Statutory Auditor)
for and on behalf of Robson Laidler Accountants Limited

Statutory Auditor

24-9-2017

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
England
NE2 1TJ

DURHAM COMMUNITY ACTION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Charitable activities	3	-	1,194,890	1,194,890	815,791
Other trading activities	4	32,866	-	32,866	18,010
Investments		34,206	-	34,206	13,630
Total income		67,072	1,194,890	1,261,962	847,431
<u>Expenditure on:</u>					
Charitable activities	5	59,603	898,210	957,813	936,197
Net income/(expenditure) for the year/ Net movement in funds		7,469	296,680	304,149	(88,766)
Fund balances at 1 April 2023		483,711	108,412	592,123	680,889
Fund balances at 31 March 2024		491,180	405,092	896,272	592,123

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

DURHAM COMMUNITY ACTION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
Income from:				
Charitable activities	3	-	815,791	815,791
Other trading activities	4	18,010	-	18,010
Investments		13,630	-	13,630
Total income		31,640	815,791	847,431
Expenditure on:				
Charitable activities	5	150,991	785,206	936,197
Gross transfers between funds		160,659	(160,659)	-
Net income/(expenditure) for the year/ Net movement in funds		41,308	(130,074)	(88,766)
Fund balances at 1 April 2022		442,403	238,486	680,889
Fund balances at 31 March 2023		483,711	108,412	592,123

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

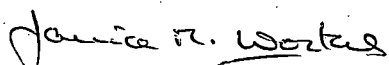
DURHAM COMMUNITY ACTION LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Intangible assets	11		1,680		-
Tangible assets	12		20,806		20,623
			<u>22,486</u>		<u>20,623</u>
Current assets					
Debtors	13	46,207		7,002	
Cash at bank and in hand		875,207		616,340	
		<u>921,414</u>		<u>623,342</u>	
Creditors: amounts falling due within one year	14	(47,628)		(51,842)	
Net current assets			<u>873,786</u>		<u>571,500</u>
Total assets less current liabilities			<u>896,272</u>		<u>592,123</u>
The funds of the charity					
Restricted income funds	15	405,092		108,412	
Unrestricted funds		491,180		483,711	
		<u>896,272</u>		<u>592,123</u>	

The financial statements were approved by the trustees on 19 September 2024



Mrs JM Worters MBE
Trustee

Company registration number 00309329 (England and Wales)

DURHAM COMMUNITY ACTION LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		232,265		(263,056)
Investing activities					
Purchase of intangible assets		(1,680)		-	
Purchase of tangible fixed assets		(5,924)		(23,653)	
Investment income received		34,206		13,630	
Net cash generated from/(used in) investing activities			26,602		(10,023)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			258,867		(273,079)
Cash and cash equivalents at beginning of year			616,340		889,419
Cash and cash equivalents at end of year			875,207		616,340

DURHAM COMMUNITY ACTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Durham Community Action Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 8 St. Stephens Court, Low Willington, Crook, County Durham, DL15 0BF, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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 £.

Durham Community Action Limited meets the definition of a public benefit entity entry under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been prepared on a going concern basis. The Trustees have considered a period of 12 months from the balance sheet date and consider no further disclosures relating to the charity's ability to continue as a going concern need to be made.

1.2 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.

1.3 Income

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant;
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance;
- Rental & other income are recognised on a receivable basis;
- Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

DURHAM COMMUNITY ACTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.4 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.

Expenditure includes VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income;
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Amortisation 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:

Volunteering website	25% straight line
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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:

Leasehold land and buildings	25% straight line
Fixtures and fittings	25% 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 and intangible 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.

DURHAM COMMUNITY ACTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Taxation

As a charity, the company is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Debtors/creditors due within one year

Trade debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due. Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under circumstances.

Critical accounting estimates and judgements

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

Critical areas of judgement

In categorising leases as finance leases or operating leases, the Trustees make judgements as to whether significant risk and rewards or ownership have transferred to the charity as lessee.

In recognising income from projects, the trustees make judgements as to whether the conditions of income have been met.

DURHAM COMMUNITY ACTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	Support & Advisory 2024 £	Community Development 2024 £	Total 2024 £	Total 2023 £
Income from Charitable Activities	675,239	519,651	1,194,890	815,791
Income from Charitable Activities				
ACRE	-	66,579	66,579	42,585
Durham County Council	358,467	225,000	583,467	458,304
Durham Police, Crime and Victims Commissioner	10,000	-	10,000	10,000
National Lottery Community Fund - RC North East and Cumbria Region	-	-	-	116,200
Soil Association	-	-	-	2,000
North East and North Cumbria Integrated Care Board	52,000	200,000	252,000	15,000
MHLDF	-	-	-	116,000
County Durham Community Foundation	75,289	3,510	78,799	41,750
Community Action Northumberland	90,000	-	90,000	-
VONNE	41,479	-	41,479	-
Other	48,004	24,562	72,566	13,952
	675,239	519,651	1,194,890	815,791

Other includes grants totalling £1,500 (2023: £8,500) from NAVCA, £nil (2023: £525) from Weardale Area Action Partnership, £10,000 (2023: £nil) from Consett Advice Hub, £7,660 (2023: £nil) from BASH Volunteer Passport, £14,344 (2023: £nil) from Innovate UK, £10,000 (2023: £nil) from Citizens Advice, £23,062 (2023: £nil) from The Ballinger Trust and £6,000 (2023: £4,927) from sundry funders.

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Consultancy	32,866	18,010

DURHAM COMMUNITY ACTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable activities

	Total 2024	Total 2023
	£	£
Staff costs	639,957	567,439
Consultancy	78,189	66,246
Meeting expenses	6,003	3,687
Grants to small communities	123,777	194,718
	<u>847,926</u>	<u>832,090</u>
Share of support costs (see note 6)	103,076	97,881
Share of governance costs (see note 6)	6,811	6,226
	<u>957,813</u>	<u>936,197</u>

6 Support costs

	Support costs £	Governance costs £	2024 Support costs £	Governance costs £	2023 £
Depreciation	5,741	-	5,741	7,465	7,465
Office rent	27,149	-	27,149	27,126	27,126
Marketing and promotion	89	-	89	856	856
Cleaning and welfare	3,699	-	3,699	3,654	3,654
Electricity, gas and water	14,984	-	14,984	11,421	11,421
Repairs and renewals	988	-	988	443	443
Insurance	2,264	-	2,264	2,689	2,689
Staff travel and training	4,960	-	4,960	2,732	2,732
Printing, postage and telephone	8,676	-	8,676	9,083	9,083
Publications and subscriptions	8,374	-	8,374	8,044	8,044
Computer costs	25,374	-	25,374	24,308	24,308
Sundries	778	-	778	60	60
Independent examination	-	-	-	-	3,564
Legal and professional	-	311	311	-	2,662
Auditors remuneration	-	6,500	6,500	-	-
	<u>103,076</u>	<u>6,811</u>	<u>109,887</u>	<u>97,881</u>	<u>104,107</u>
Analysed between Charitable activities	<u>103,076</u>	<u>6,811</u>	<u>109,887</u>	<u>97,881</u>	<u>104,107</u>

DURHAM COMMUNITY ACTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7	Net movement in funds	2024	2023
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	-	3,564
Depreciation of owned tangible fixed assets	5,741	6,951
Loss on disposal of tangible fixed assets	-	514
Operating lease charges	27,149	27,126
	<u>27,149</u>	<u>27,126</u>

8 Trustees

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

There were no Trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Executive director	1	1
Field workers	14	14
Administrator	1	1
Total	<u>16</u>	<u>16</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	566,990	499,067
Social security costs	47,947	46,033
Other pension costs	25,020	22,339
	<u>639,957</u>	<u>567,439</u>

Key management remuneration

The key management of the charity comprise the Executive Director, Community Support Manager, Community Partnerships Manager and the Volunteering Development Manager. Total employee benefits of the key management personnel for the year were £193,540 (2023 : £185,624).

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

10 Taxation

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

DURHAM COMMUNITY ACTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Intangible fixed assets

	Volunteering website £
Cost	
At 1 April 2023	18,000
Additions - separately acquired	1,680
At 31 March 2024	19,680
Amortisation and impairment	
At 1 April 2023 and 31 March 2024	18,000
Carrying amount	
At 31 March 2024	1,680
At 31 March 2023	-

12 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	9,539	73,724	83,263
Additions	-	5,924	5,924
At 31 March 2024	9,539	79,648	89,187
Depreciation and impairment			
At 1 April 2023	9,539	53,101	62,640
Depreciation charged in the year	-	5,741	5,741
At 31 March 2024	9,539	58,842	68,381
Carrying amount			
At 31 March 2024	-	20,806	20,806
At 31 March 2023	-	20,623	20,623

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	46,207	7,002

DURHAM COMMUNITY ACTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	837	193
Other creditors	31,127	-
Accruals and deferred income	15,664	51,649
	<u>47,628</u>	<u>51,842</u>

Included within accruals and deferred income is deferred income of £198 (2023: £44,358) relating to project income received in advance of entitlement.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023 £	Movement in funds		Balance at 31 March 2024 £
		Incoming resources £	Resources expended £	
ACRE / Defra Rural Housing Enabler	-	23,994	(13,554)	10,440
AiCD Referral Pathways Investigation	-	10,000	(7,980)	2,020
BEEP (Business Energy Efficiency Project)	-	8,917	-	8,917
Community Buildings Energy Audit Small Grant Fund	-	225,000	(40,000)	185,000
Community Spaces Partnership	-	90,000	(75,763)	14,237
County Durham Diabetes Initiative	-	10,000	(10,000)	-
Covid-19 Vaccination Centre Volunteer Expenses	912	-	(10)	902
Destination Capacity to support Mental Health Transformation	-	150,000	-	150,000
Engaging Diverse Communities in Health and Wellbeing Research	-	3,510	(3,510)	-
Healthy Communities & Social Prescribing place-based engagement & support	-	41,479	(41,479)	-
Know Your Neighbourhood	-	60,289	(60,289)	-
MHLDF Right Care Right Place Community Resilience Support	100,000	-	(100,000)	-
NE&NC ICB Volunteer Delivery Framework to support community transformation	7,500	-	(7,500)	-
NE&NC ICB Pro-active Social Prescribing	-	50,000	(50,000)	-
Poverty Truth Commission	-	15,000	(7,424)	7,576
Social Prescribing Development & Support	-	52,000	(26,000)	26,000
UKRI Community Research Networks	-	14,344	(14,344)	-
Volunteering & Infrastructure Support	-	339,550	(339,550)	-
ACRA (Defra)	-	42,585	(42,585)	-
Grouped restricted funds	-	58,222	(58,222)	-
	<u>108,412</u>	<u>1,194,890</u>	<u>(898,210)</u>	<u>405,092</u>

DURHAM COMMUNITY ACTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

(Continued)

ACRE / Defra Rural Housing Enabler

This Defra funded initiative aims to boost the supply of new rural affordable housing by providing access to a service that supports landowners and communities to identify sites, and works with housing associations and local authorities to deliver high quality homes that meet local housing need through small scale schemes.

AiCD Referral Pathways Investigation

The project is undertaking research to better understand the Information, Advice & Guidance Referral Pathways of AiCD (Advice in County Durham) partner organisations within County Durham.

BEEP (Business Energy Efficiency Project)

This project is providing funding for an assessor to undertake energy efficiency audits for small community organisations.

Community Buildings Energy Audit Small Grant Fund

Small grant scheme that will assist community buildings groups to implement energy audit improvements recommended by Durham County Council's BEEP energy audit team.

Community Spaces Partnership

This partnership project, supported by the Communities Fund is supporting DCA to provide community buildings in County Durham with information, advice, and guidance, and grant funding to assist with building improvements.

County Durham Diabetes Initiative

Supported by the North East & North Cumbria Integrated Care Board, this project is providing grants to organisations to offer small scale awareness raising and engagement activities, amongst people at risk of diabetes with poor mental health and / or a learning disability.

Covid-19 Vaccination Centre Volunteer Expenses

Administration of a fund to provide travel expenses to volunteers assisting at Covid-19 vaccination and lateral testing centres.

Destination Capacity to support Mental Health Transformation

Funded by the North East & North Cumbria Integrated Care Board, this aims to provide a dedicated resource in each new community Mental Health hub area to increase the capacity of VCSE organisations to deliver interventions.

Engaging Diverse Communities in Health and Wellbeing Research

Organisation of, and VCSE participation in a workshop 'Engaging Diverse Communities in Research' held in March 2024. The event was held in partnership with VONNE, National Institute for Health & Care Research, and The Institute of Medical Humanities, Durham University, and funded by Wellcome.

Healthy Communities & Social Prescribing place-based engagement & support

Funded by the North East & North Cumbria Integrated Care Board, and administered by VONNE, this project is building sustainable community-centred approaches that connect and promote public health messages, support communities, enhance relationships with the voluntary sector, and provide local intelligence to inform planning.

Know Your Neighbourhood

This project is building the confidence of volunteer involving organisations, so that they are more confident to recruit and retain locally based volunteers who might otherwise be experiencing loneliness.

MHLDF Right Care Right Place Community Resilience Support

Provision of funding to the VCSE to support the provision of services that address community mental health needs.

DURHAM COMMUNITY ACTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

(Continued)

NE&NC-ICB Volunteer Delivery Framework to support community transformation

This is funded by the North East & North Cumbria Integrated Care Board to support the development of a volunteering framework, a quality assurance method to ensure volunteering best practice within Mental Health Hubs, and mentoring / support for each hub.

NE&NC Integrated Care Board – Pro-active Social Prescribing grants

This is supported by the North East & North Cumbria Integrated Care Board to provide small seed fund grants to local organisations that deliver activities which can be made available through social prescription, to improve health outcomes for local residents.

Poverty Truth Commission

This project aims to better understand the challenges faced by residents living in poverty in County Durham, and to come up with practical changes and solutions to some of those challenges. It aims to bring about changes for individuals and organisations at a policy and systems level, and alter the ways people think about poverty.

Social Prescribing Development & Support

This initiative, funded by the North East & North Cumbria Integrated Care Board, supports DCA to develop and expand the Social Prescribing Link Worker (SPLW) network, providing peer support for SPLW's, raising awareness, and embedding social prescribing into teams working across and within GP practices.

UKRI Community Research Networks

The Community Research Network (CRN) is a way for communities to be actively involved in setting research agendas, contributing experiences, and collecting relevant information, that in turn can help to influence changes in practice & policy. This project is funded by UK Research & Innovation via Innovate UK.

Volunteering & Infrastructure Support

Grant funding agreement with Durham County Council for the provision of support services to the Voluntary & Community Sector across County Durham.

ACRE (Defra)

Provision of strategic support to rural communities, sharing learning on sustainable funding models, and providing access to local intelligence. £42,585 of new income was received and expended in 2023/24. There is no carry forward balance.

Grouped Restricted Funds

Ballinger Trust community micro-grants

Micro-grants initiative for groups in County Durham, supported by The Ballinger Charitable Trust. £23,062 of new income was received and expended in 2023/24. There is no carry forward balance.

BASH Volunteer Passport

Accredited volunteer passport training initiative for Bishop Auckland and Shildon Area Action Partnership.

Consett Advice Hub

Development of a welfare advice hub in Consett (DCA acting as an agent to receive and distribute income from Derwent Valley AAP to the Advice in County Durham Partnership)

Durham Police, Crime & Victims Commissioner grant

Provision of advice and signposting to organisations providing specialist support for people, including volunteering, mutual aid groups, link workers, and assistance with liaison meetings & on-line training. £10,000 of new income was received and expended in 2023/24. There is no carry forward balance.

NAVCA Cost of Living Fund

This project is supported by NAVCA. It is providing funding for DCA to advise and support for front-line community organisations to access grant funding to ease the hardship caused by the increased cost of living.

DURHAM COMMUNITY ACTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

(Continued)

VCS Emergencies Partnership preparedness

Administered via the British Red Cross Society, this is funding DCA to help local organisations ensure they are prepared to work together to assist local emergencies. £6,000 of new income was received and expended in 2023/24. There is no carry forward balance.

16 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 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	483,711	67,072	(59,603)	-	491,180

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	442,403	31,640	(150,991)	160,659	483,711

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Intangible fixed assets	1,680	-	1,680
Tangible assets	20,806	-	20,806
Current assets/(liabilities)	468,694	405,092	873,786
	491,180	405,092	896,272

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	20,623	-	20,623
Current assets/(liabilities)	463,088	108,412	571,500
	483,711	108,412	592,123

DURHAM COMMUNITY ACTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	1,759	-
Between two and five years	7,035	-
In over five years	16,708	-
	<u>25,502</u>	<u>-</u>

19 Retirement Benefits

Durham Community Action participates in The Pension Trust's Flexible Retirement Plan, a defined contribution scheme. The plan is funded and contracted out of the state scheme.

The assets of the scheme are held separately from those of the charity in an independently administered fund. The contributions payable by the charity expensed to income and expenditure amounted to £25,020 (2023: £22,339).

Contributions totalling £nil (2023: £nil) were payable to the fund at the year end.

20 Related party transactions

There were no related party transactions for the year ended 31 March 2024 nor for the year ended 31 March 2023.

21 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

22 Cash generated from operations

	2024 £	2023 £
Surplus/(deficit) for the year	304,149	(88,766)
Adjustments for:		
Investment income recognised in statement of financial activities	(34,206)	(13,630)
(Gain)/loss on disposal of tangible fixed assets	-	514
Depreciation and impairment of tangible fixed assets	5,741	6,951
Movements in working capital:		
(Increase)/decrease in debtors	(39,205)	11,132
(Decrease) in creditors	(4,214)	(179,257)
Cash generated from/(absorbed by) operations	<u>232,265</u>	<u>(263,056)</u>