

DENTON WEST COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2025

DENTON WEST COMMUNITY ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

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DENTON WEST COMMUNITY ASSOCIATION
ADMINISTRATIVE INFORMATION

STATUS

The Charity was formed in 1946 and is governed by its current constitution which was adopted on 14 January 2024.

PRINCIPAL OFFICE

Hulme Road
Denton
Manchester
M34 2WZ

REGISTERED CHARITY NUMBER

521092

ACCOUNTANTS

Graham Wood Accountants
225 Market Street
Hyde
Cheshire
SK14 1HF

BANKERS

Co-op Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

DENTON WEST COMMUNITY ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

The Denton West Community Association (DWCA) is responsible for the operation of the Denton West Community Centre providing accommodation and facilities to support a range of social, volunteer, leisure and recreational activities benefiting the residents of Denton West.

At the DWCC AGM, January 2025, the Treasurer reported that the DWCA was in a good financial position with no debt and a significant reserve in the bank. Monthly income from regular bookings, private parties and events was sufficient to meet running costs and undertake essential repairs and maintenance.

A new Management Committee with 10 members was also approved at the AGM.

DENTON WEST COMMUNITY ASSOCIATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2025

Objects, Organisation and Activities

Charitable Objects

The DWCA Charitable Objects were registered with the Charity Commission in 1961. The current Trustees have updated and simplified them and the following revised objects were approved at the AGM in January 2024:

‘To manage and promote use of the Centre as an inclusive community facility and resource for the social, leisure and educational interests in Denton West and the surrounding area.’

DENTON WEST COMMUNITY ASSOCIATION

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31ST MARCH 2025

GOVERNANCE ARRANGEMENTS

At the end of the financial year 2024/25 the governance structure for the Centre was a follows:

Trustees:

Robert Rutt (Chair), Christopher Tarrant, Susan O'Brien (elected February 2023)

Bernie Tarrant (elected November 2024)

Colin Ingham resigned as a Trustee in July 2024

Management Committee:

Chair: Robert Rutt

Vice Chair: VACANT

Treasurer: Christopher Tarrant

Bookings Manager: Susan O'Brien

Operational Support: Amanda Jones, Damian O'Brien, Christine Ingham, Irene Dunkerley, Bernie Tarrant, Linda Healey, Diane Ellis. (elected January 2025)

DENTON WEST COMMUNITY ASSOCIATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2025

KEY DECISIONS

There were no key decision during 2024-25.

FINANCES

The attached Financial Statements show the current state of finances, which the Committee consider to be steady.

The Association's Bankers are the Co-op Bank, Skelmersdale, WN8 6WT.

The Independent Examiner is Graham Wood Accountants, 225 Market Street, Hyde, Cheshire, SK14 1HF.

DENTON WEST COMMUNITY ASSOCIATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2025

Trustees Responsibilities

The Trustees are required, under the Charity's governing documents, to prepare Accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period and comply with current statutory requirements.

In preparing those Accounts the Trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Follow applicable accounting standards, subject to any departures disclosed and explained in the Accounts.
- Prepare the Accounts on a going concern basis unless inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the Accounts comply with governing documents. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Trustees



Mr R Rutt (Chairman)



Mr C Tarrant (Treasurer)

DENTON WEST COMMUNITY ASSOCIATION
INDEPENDENT EXAMINERS REPORT
TO THE MEMBERS OF DENTON WEST COMMUNITY ASSOCIATION
YEAR ENDED 31ST MARCH 2025

Report to the trustees of Denton West Community Association (Charity No. 521092) on the accounts for the year ended 31st March 2025, which are set out on pages 9 to 15.

Respective Responsibilities of Trustees and Independent Examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit and is eligible for independent examination, it is our responsibility to:

- Examine the accounts (under section 145 of the Charities Act 2011).
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Charities Act 2011).
- To state whether particular matters have come to our attention.

Basis Of Independent Examiner's Statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to the matters set out in the statement below.

DENTON WEST COMMUNITY ASSOCIATION
INDEPENDENT EXAMINERS REPORT (CONTINUED)
TO THE MEMBERS OF DENTON WEST COMMUNITY ASSOCIATION
YEAR ENDED 31ST MARCH 2025

Independent Examiner's Statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination (other than that discussed below) which gives us cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

A handwritten signature in dark ink, appearing to read 'Graham Wood', is written over a horizontal dotted line. A solid line extends from the end of the signature.

Graham Wood Accountants.
225 Market Street
Hyde
Cheshire
SK14 1HF

14th November 2025

DENTON WEST COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025


	<u>Notes</u>	<u>Unrestricted Funds 2025 £</u>	<u>Unrestricted Funds 2024 £</u>
<u>INCOMING RESOURCES</u>			
Activities to generate funds			
Section activities	2	10,805	15,091
Community activities	3	19,584	15,600
Other income to generate funds	4	23,346	14,213
Investment Income	5	<u>321</u>	<u>144</u>
TOTAL INCOMING RESOURCES		<u>54,056</u>	<u>45,048</u>
<u>RESOURCES EXPENDED</u>			
Costs of generating funds			
Section activities & special events	6	6,935	4,689
Community activities	7	9,306	7,740
Support costs			
Building expenses	8	14,793	11,698
Management and administration	9	<u>13,468</u>	<u>17,510</u>
TOTAL RESOURCES EXPENDED		<u>44,502</u>	<u>41,637</u>
MOVEMENT IN FUNDS FOR THE YEAR			
- SURPLUS/(DEFICIT) OF INCOME FOR THE YEAR		9,554	3,411
TOTAL FUNDS BROUGHT FORWARD		<u>75,410</u>	<u>71,999</u>
TOTAL FUNDS CARRIED FORWARD		<u>84,964</u>	<u>75,410</u>


The notes on pages 11 to 15 form part of these Financial Statements

DENTON WEST COMMUNITY ASSOCIATION
BALANCE SHEET AS AT 31ST MARCH 2025

	<u>Note</u>	<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
<u>Fixed Assets</u>			
Tangible Assets	10	63,154	60,754
<u>Current Assets</u>			
Stocks		1,100	1,100
Debtors	11	1,856	1,114
Building Society account		10,465	10,144
Cash at Bank and in hand		<u>11,283</u>	<u>5,914</u>
		<u>24,704</u>	<u>18,272</u>
<u>Creditors</u>			
Amounts falling due within one year	12	<u>2,894</u>	<u>3,616</u>
Net Current Assets		<u>21,810</u>	<u>14,656</u>
Net Assets		<u>84,964</u>	<u>75,410</u>
<u>Funds</u>			
Unrestricted accumulated fund	13	<u>84,964</u>	<u>75,410</u>

Approved by the Board on 11th November 2025 and signed on its behalf by:


 Mr R Rutt (Chairman)


 Mr C Tarrant (Treasurer)

The notes on pages 11 to 15 form part of these Financial Statements

DENTON WEST COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

1) **Accounting Policies**

The principal accounting policies adopted in the preparation of these Financial Statements are as follows:

a) **Basis of Accounting**

The Financial Statements have been prepared using the historical cost convention and are drawn up in accordance with the Statement of Recommended Practice Accounting & Reporting by Charities and other applicable accounting standards.

b) **Fixed Assets**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Buildings	1% per annum using the reducing balance method
Furniture & Equipment	10% per annum using the reducing balance method

c) **Expenditure**

All expenses are stated inclusive of any VAT irrecoverable.

d) **Revenue Grants**

Grants receivable which relate to expenditure are treated as income in the year in which the expenditure is incurred.

e) **Voluntary Income**

Voluntary income is received primarily by way of fund raising events involving the members of the association and also from donations, gifts and allowing members of the public to use the association's premises.

- a) Cash donations, gifts and cash received from the public in respect of the use of the premises are included in full in the Statement of Financial Activities upon receipt.
- b) Cash collected by way of fund raising events involving the members is included as income after deducting directly attributable expenditure. The notes to the Accounts show further detail of the income and expenditure in respect of fund raising events.

DENTON WEST COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
2) <u>Income from section activities</u>		
Raffles	2,582	2,578
Ladies social	168	182
Special events	<u>8,055</u>	<u>12,331</u>
	<u>10,805</u>	<u>15,091</u>
3) <u>Income from community activities</u>		
Bar sales	<u>19,584</u>	<u>15,600</u>
4) <u>Other income to generate funds</u>		
Private lettings	5,035	4,080
Donations	726	86
Rent & welfare	12,749	8,577
Other income	0	40
Grants	<u>4,836</u>	<u>1,430</u>
	<u>23,346</u>	<u>14,213</u>
5) <u>Investment income</u>		
Bank interest received	<u>321</u>	<u>144</u>
6) <u>Section activities & special events</u>		
Special events costs	<u>6,935</u>	<u>4,689</u>
7) <u>Community activity expenses</u>		
Bar expenses	<u>9,306</u>	<u>7,740</u>

DENTON WEST COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
8) <u>Building expenses</u>		
a) <u>Repairs & renewals</u>		
Repairs & maintenance	9,878	4,971
Safety inspections	0	1,645
Gardening	<u>211</u>	<u>515</u>
	<u>10,089</u>	<u>7,131</u>
b) <u>Cleaning & laundry</u>		
Cleaning & toiletry materials	3,839	3,647
Window cleaner	<u>400</u>	<u>450</u>
	<u>4,239</u>	<u>4,097</u>
c) <u>Depreciation</u>	<u>465</u>	<u>470</u>
Total building expenses	<u>14,793</u>	<u>11,698</u>
9) <u>Management & Administration</u>		
Stationery, postage, printing & advertising	238	406
Broadband	257	160
Accountancy	630	600
Gas & electricity	6,199	10,633
Insurance	2,262	2,172
Rent & water	1,248	1,559
Licences	735	400
Equipment depreciation	<u>1,899</u>	<u>1,580</u>
	<u>13,468</u>	<u>17,510</u>

DENTON WEST COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

	<u>2025</u> £	<u>2024</u> £	
10) <u>Tangible Assets</u>			
	<u>Leasehold</u> <u>Property</u> £	<u>Furniture &</u> <u>Equipment</u> £	<u>Total</u> £
<u>Cost</u>			
At 1st April 2024	70,653	56,948	127,601
Additions	-	4,764	4,764
At 31st March 2025	70,653	61,712	132,365
<u>Depreciation</u>			
At 1st April 2024	24,127	42,720	66,847
Charge for year	465	1,899	2,364
At 31st March 2025	24,592	44,619	69,211
<u>Net Book Value</u>			
31st March 2025	46,061	17,093	63,154
31st March 2024	46,526	14,228	60,754
11) <u>Debtors: Amounts falling due within one year</u>			
Prepayments & accrued income	1,856	1,114	
12) <u>Creditors: Amounts falling due within one year</u>			
Accruals & deferred income	2,894	3,616	
13) <u>Reconciliation of Movement in Association Funds</u>			
	<u>Unrestricted General Fund</u> £	<u>£</u>	
Opening Funds	75,410	71,999	
Surplus/(Deficit) for year	9,554	3,411	
Closing Funds	84,964	75,410	

DENTON WEST COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>

14) **Taxation**

As the Association is a Registered Charity, there is no liability to taxation.

15) **Supplementary Information**

The surplus for the year is stated after charging:

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Independent Examination costs	630	600
Depreciation	<u>2,364</u>	<u>2,050</u>

16) **Trustees Remuneration**

No remuneration, directly or indirectly, out of the funds of the Charity was paid or payable for the year to a Trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the Trustees in respect of the year.