DENTON WEST COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2026

DENTON WEST COMMUNITY ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2026

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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
48 Union Street
Hyde
Cheshire
SK14 1ND

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 2026

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 2026, 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 11 members was also approved at the AGM.

DENTON WEST COMMUNITY ASSOCIATION

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31ST MARCH 2026

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 2026

GOVERNANCE ARRANGEMENTS

At the end of the financial year 2025/26 the governance structure for the Centre was a follows:

Trustees:
Robert Rutt (Chair), Christopher Tarrant, Susan O'Brien, Bernie Tarrant.

Management Committee:

Chair:	Robert Rutt
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, Steven Murphy (elected January 2026)

Following the year end our Chairman, Robert Rutt (Bob), passed away on 3 July 2026. We would like to formally acknowledge the huge contribution that Bob made to bringing together the committee in 2023 and enabling the Community Centre to continue in operation. Bob will be missed by all the committee and by the local community.

On 14 July 2026 Amanda Jones was elected to the Trustees and Christopher Tarrant was elected as Chair.

DENTON WEST COMMUNITY ASSOCIATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2026

KEY DECISIONS

There were no key decisions made during 2025-26.

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, 48 Union Street, Hyde, Cheshire, SK14 1ND.

DENTON WEST COMMUNITY ASSOCIATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2026

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 C Tarrant (Chairman)

Mrs S O'Brien (Trustee)

DENTON WEST COMMUNITY ASSOCIATION

INDEPENDENT EXAMINERS REPORT

TO THE MEMBERS OF DENTON WEST COMMUNITY ASSOCIATION

YEAR ENDED 31ST MARCH 2026

Report to the trustees of Denton West Community Association (Charity No. 521092) on the accounts for the year ended 31st March 2026, 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 2026

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.

.....

Graham Wood
48 Union Street
Hyde
Cheshire
SK14 1ND

1st October 2026

DENTON WEST COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2026

	Notes	Unrestricted Funds 2026 £	Unrestricted Funds 2025 £
INCOMING RESOURCES			
Activities to generate funds			
Section activities	2	4,837	10,805
Community activities	3	12,746	19,584
Other income to generate funds	4	23,643	23,346
Investment Income	5	302	321
TOTAL INCOMING RESOURCES		41,528	54,056
RESOURCES EXPENDED			
Costs of generating funds			
Section activities & special events	6	4,577	6,935
Community activities	7	6,165	9,306
Support costs			
Building expenses	8	8,056	14,793
Management and administration	9	12,951	13,468
TOTAL RESOURCES EXPENDED		31,749	44,502
MOVEMENT IN FUNDS FOR THE YEAR			
- SURPLUS/(DEFICIT) OF INCOME FOR THE YEAR		9,779	9,554
TOTAL FUNDS BROUGHT FORWARD		84,964	75,410
TOTAL FUNDS CARRIED FORWARD		94,743	84,964

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

DENTON WEST COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31ST MARCH 2026

	Note	2026 £	£	2025 £	£
Fixed Assets					
Tangible Assets	10		63,377		63,154
Current Assets					
Stocks		600		1,100	
Debtors	11	1,025		1,856	
Building Society account		10,767		10,465	
Cash at Bank and in hand		20,772		11,283	
		33,164		24,704	
Creditors					
Amounts falling due within one year	12	1,798		2,894	
Net Current Assets			31,366		21,810
Net Assets			94,743		84,964
Funds					
Unrestricted accumulated fund	13		94,743		84,964

Approved by the Board on 1st October 2026 and signed on its behalf by:

Mr C Tarrant (Chairman)

Mrs S O'Brien (Trustee)

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 2026

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 2026

		2025 £	2025 £
2)	**Income from section activities**		
	Raffles	401	2,582
	Ladies social	0	168
	Special events	4,436	8,055
		4,837	10,805
3)	**Income from community activities**		
	Bar sales	12,746	19,584
4)	**Other income to generate funds**		
	Private lettings	3,960	5,035
	Donations	406	726
	Rent & welfare	19,027	12,749
	Grants	250	4,836
		23,643	23,346
	Investment income		
5)	Bank interest received	302	321
	Section activities & special events		
6)	Special events costs	4,577	6,935
	Community activity expenses		
7)	Bar expenses	6,165	9,306

DENTON WEST COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2026

		2026 £	2025 £
8)	**Building expenses**		
	a) Repairs & renewals		
	Repairs & maintenance	2,687	9,878
	Gardening	661	211
		3,348	10,089
	b) Cleaning & laundry		
	Cleaning & toiletry materials	3,847	3,839
	Window cleaner	400	400
		4,247	4,239
	c) Depreciation	461	465
	Total building expenses	8,056	14,793
	Management & Administration		
9)	Stationery, postage, printing & advertising	104	238
	Broadband	352	257
	Accountancy	660	630
	Gas & electricity	5,107	6,199
	Insurance	2,421	2,262
	Rent & water	1,778	1,248
	Licences	554	735
	Equipment depreciation	1,975	1,899
		12,951	13,468

DENTON WEST COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2026

	2026 £	2025 £

10) **Tangible Assets**

	Leasehold Property £	Furniture & Equipment £	Total £
Cost			
At 1st April 2025	70,653	61,712	132,365
Additions	-	2,659	2,659
At 31st March 2026	70,653	64,371	135,024
Depreciation			
At 1st April 2025	24,592	44,619	69,211
Charge for year	461	1,975	2,436
At 31st March 2026	25,053	46,594	71,647
Net Book Value			
31st March 2026	45,600	17,777	63,377
31st March 2025	46,061	17,093	63,154

11) **Debtors: Amounts falling due within one year**

Prepayments & accrued income	1,025	1,856

12) **Creditors: Amounts falling due within one year**

Accruals & deferred income	1.798	2,894

13) **Reconciliation of Movement in Association Funds**

	Unrestricted General Fund	
	£	£
Opening Funds	84,964	75,410
Surplus/(Deficit) for year	9,779	9,554
Closing Funds	94,743	84,964

DENTON WEST COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2026

	2026	2025
	£	£

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:	2026	2025
	£	£
Independent Examination costs	660	630
Depreciation	2,436	2,364

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.