

DEDDINGTON WINDMILL COMMUNITY CENTRE LIMITED

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JANUARY 2023**

Charity No: 1101528
Company Registration No: 04862523

DEDDINGTON WINDMILL COMMUNITY CENTRE LIMITED

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31 JANUARY 2023

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DEDDINGTON WINDMILL COMMUNITY CENTRE LIMITED

GENERAL INFORMATION

Registered charity name	Deddington Windmill Community Centre Limited
Charity number	1101528
Company registration number	04862523
Principal & registered office address	The Windmill Centre Hempton Road Deddington Oxon OX15 0QH
Trustees	R B Broadbent M J Hovard J M Liebrecht BA LIM D McGovern
Independent examiner	J Dovey Dovey Accountancy Services Limited Heyford Park House Heyford Park Upper Heyford Bicester Oxfordshire OX25 5HD
Bankers	Barclays Bank PLC

DEDDINGTON WINDMILL COMMUNITY CENTRE LIMITED

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JANUARY 2023

The trustees, who are also the directors for the purposes of company law (referred to as trustees throughout), present their report and the unaudited financial statements of the company (referred to as the Charity throughout) for the year ended 31 January 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of general information on page 2 of the financial statements. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

THE TRUSTEES

The trustees who served the charity during the year are shown on page 2.

PUBLIC BENEFIT

The Windmill Community Centre provides, for the public benefit, facilities for:
Sport – including Football, Cricket, Tennis and Badminton

Clubs – including Brownies, Cubs, Scouts, Guides and Babies and Toddlers.

Societies and other groups – including Deddington Players, Pilates, dance to health, dog training classes, pre-school activity classes and Senior Citizens group.

Bloom Café and EV charging points.

Local social functions such as children's parties, family get togethers, birthday celebrations.

The Trustees have complied with the duty in Section 4 of the 2006 Act to have due regard to guidance published by the Commission.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Deddington Windmill Community Centre Limited) for the purposes of Company Law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that year.

DEDDINGTON WINDMILL COMMUNITY CENTRE LIMITED

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

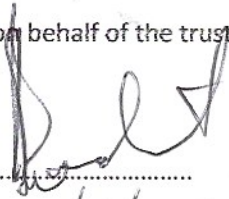
- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINATION

John Dovey of Dovey Accountancy Services Limited will be considered for re-appointment at the next trustees' meeting as independent examiner for the ensuing year.

Signed on behalf of the trustees



Date 23/4/2023

DEDDINGTON WINDMILL COMMUNITY CENTRE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DEDDINGTON WINDMILL COMMUNITY CENTRE LIMITED

FOR THE YEAR ENDED 31 JANUARY 2023

I report on the accounts of the Charity for the year ended 31 January 2023, which are set out in pages 6-13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of Deddington Windmill Community Centre Limited) for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My 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 company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the 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 expressed as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

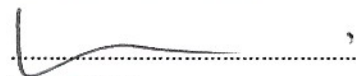
INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Mr J Dovey

Date... 26.4.2023

DEDDINGTON WINDMILL COMMUNITY CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES **FOR THE YEAR ENDED 31 JANUARY 2023**

STATEMENT OF FINANCIAL ACTIVITIES **YEAR ENDED 31 JANUARY 2023**

		Total 2023 £	Total 2022 £
	Notes		
Income from:			
Donations	3	4,025	29,971
Charitable activities	4	40,157	24,175
Investments	5	47	4
Total income		<u>44,229</u>	<u>54,150</u>
Expenditure on:			
Charitable activities	6	62,500	35,140
Governance	7	1,284	1,200
Total expenditure		<u>63,784</u>	<u>36,340</u>
Net (expenditure) / income		<u>(19,555)</u>	<u>17,810</u>
Net movement in funds		<u>(19,555)</u>	<u>17,810</u>
Reconciliation of funds:			
Total funds brought forwards		<u>50,646</u>	<u>32,836</u>
Total funds carried forward		<u>31,091</u>	<u>50,646</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

DEDDINGTON WINDMILL COMMUNITY CENTRE LIMITED

BALANCE SHEET AS AT 31 JANUARY 2023

		2023	2022
		£	£
	Notes		
FIXED ASSETS			
Tangible Assets	9	2,443	4,031
CURRENT ASSETS			
Debtors	10	6,875	3,905
Cash at bank		30,761	45,823
		<u>37,636</u>	<u>49,728</u>
CREDITORS: Amounts falling due within one year	11	8,988	3,113
		<u>28,648</u>	<u>46,615</u>
NET CURRENT ASSETS		28,648	46,615
NET ASSETS		<u>31,091</u>	<u>50,646</u>
FUNDS			
INCOME FUNDS			
Unrestricted Income funds	12	31,091	50,646
TOTAL INCOME FUNDS		<u>31,091</u>	<u>50,646</u>

For the year ended 31 January 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

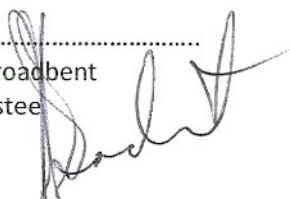
Trustees responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the members of the committee and authorised for issue on 21/4/2023 and are signed on their behalf by:

.....
R Broadbent
Trustee



DEDDINGTON WINDMILL COMMUNITY CENTRE LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2023

1. COMPANY STATUS

Deddington Windmill Community Centre is a company limited by guarantee.
The liability of each member is limited to £10 on a winding up of the company.

2. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charities Act 2011 and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) as amended by the early adoption of Update Bulletin 1 published on 2nd February 2016 reflecting amendments to FRS102.

The Centre constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Centre's ability to continue as a going concern.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants donations and gifts and 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.

Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

Depreciation

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:

- Office equipment – 25% straight line
- Computer equipment – 25% straight line

DEDDINGTON WINDMILL COMMUNITY CENTRE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2023

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

DEDDINGTON WINDMILL COMMUNITY CENTRE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) **FOR THE YEAR ENDED 31 JANUARY 2023**

3 Donations & grants

	Total Funds	Total Funds
	2023	2022
	£	£
Donations & grants	4,025	29,971

4 Charitable activities

	Total Funds	Total Funds
	2023	2022
	£	£
Lettings	25,220	12,828
Club rents	2,720	2,108
All weather court	8,796	7,626
Other income	3,421	1,613
	<u>40,157</u>	<u>24,175</u>

5 Investment income

	Total Funds	Total Funds
	2023	2022
	£	£
Bank interest receivable	47	4

DEDDINGTON WINDMILL COMMUNITY CENTRE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2023

6 Expenditure on charitable activities

	Total Funds 2023	Total Funds 2022
	£	£
Administrative expenses		
Salaries and staff costs	11,228	8,189
Ground rent	1	1
Other premises costs	2,955	2,116
Cost of Club Rents	1,020	777
Cost of sundry income	1,014	-
Marketing	1,078	1,473
Repairs and maintenance	8,704	11,899
Insurance	1,754	1,638
Gas	1,884	1,693
Electricity	1,984	1,463
Water rates	1,080	534
Equipment purchases	22,591	590
Kashflow subscription	294	230
Licences	560	895
Telephone and internet	474	451
Sundries	3,248	815
Subscriptions	178	85
Depreciation and Amortisation:		
Depreciation of equipment	2,453	2,291
Total charitable activities	62,500	35,140

7 Governance costs

	Total 2023	Total 2022
	£	£
Independent Examination fee	1,284	1,200
	1,284	1,200

DEDDINGTON WINDMILL COMMUNITY CENTRE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) **FOR THE YEAR ENDED 31 JANUARY 2023**

8 Staff costs and emoluments

	2023 £	2022 £
Wages	11,228	8,189
	<u>11,228</u>	<u>8,189</u>

9 Fixed Assets

	Fixtures and Fittings £	Equipment £	Total £
Cost			
At 1 February 2022	3,173	5,990	9,163
Additions	-	864	864
At 31 January 2023	<u>3,173</u>	<u>6,854</u>	<u>10,027</u>
Depreciation			
At 1 February 2022	1,586	3,546	5,132
Charge for the year	793	1,660	2,453
At 31 January 2023	<u>2,379</u>	<u>5,206</u>	<u>7,585</u>
Net Book Value			
At 31 January 2023	<u>794</u>	<u>1,648</u>	<u>2,442</u>
At 31 January 2022	<u>1,587</u>	<u>2,444</u>	<u>4,031</u>

10 Debtors

	2023 £	2022 £
Other debtors	4,739	1,911
Prepayments	2,136	1,994
	<u>6,875</u>	<u>3,905</u>

11 Creditors

	2023 £	2022 £
Other creditors (incl. deposits for keys)	5,790	658
PAYE	84	71
Income received in advance	-	510
Accruals	3,114	1,873
	<u>8,988</u>	<u>3,113</u>

DEDDINGTON WINDMILL COMMUNITY CENTRE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2023

12 Income funds

	Income Fund £
Balance as at 1 February 2022	50,646
Incoming Resources	44,229
Less: Outgoing resources	- 63,784
Balance as at 31 January 2023	31,091