

OUGHTRINGTON COMMUNITY CENTRE

England & Wales · Charity number 1112982

Details

Status Registered

Legal form Charitable company

Company number [05626686](#)

Registered 2006-02-13

Register [View on the Charity Commission register](#)

Contact

Address Oughtrington Community Centre
1 Oughtrington Crescent
Lymm
Cheshire
WA13 9JD

Phone 01925754178

Email contact@oughtrington.co.uk

Website www.oughtrington.co.uk

Activities

Objects: 1. TO PROMOTE THE BENEFIT OF THE INHABITANTS OF OUGHTRINGTON AND THE NEIGHBOURHOOD ("THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.2. TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE, OR TO CO-OPERATE WITH ANY LOCAL STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF, SUCH A COMMUNITY CENTRE IN FURTHERANCE OF THESE OBJECTS3. THE PROTECTION AND PRESERVATION OF THE ENVIRONMENT FOR THE BENEFIT OF THE PUBLIC BY:(A) THE PROVISION, MAINTENANCE OR IMPROVEMENT OF A PUBLIC PARK, RECREATION GROUND OR OPEN SPACE IN THE AREA OF BENEFIT; OR(B) THE PROVISION OF SOME OTHER PUBLIC AMENITY IN THE AREA OF BENEFIT4. TO PROMOTE OTHER CHARITABLE PURPOSES FOR THE BENEFIT OF THE INHABITANTS OF THE AREA OF BENEFIT

Activities: The Charity oversees the ongoing maintenance and improvement of Oughtrington Community Centre and a programme of activities for delivery in the Community Centre.It also works with other charities

and organisations for the benefit of local people.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** OUGHTRINGTON AND THE NEIGHBOURHOOD, CHESHIRE
- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£35,840	£70,158	-	-
2024-02-29	£26,474	£48,013	-	-
2023-02-28	£24,542	£29,169	-	-
2022-02-28	£19,076	£24,196	-	-
2021-02-28	£51,713	£21,895	-	-

Trustees

Name	Role	Appointed
Andrew Robert Openshaw		2023-05-10
Iain Penlington		2023-11-29
Jennifer Marie Lombardi-Brown		2023-05-10
Leah Natasha Welsh		2023-05-10
Nicholas Hugh Storer		2023-05-10
Susan Allanson		2024-09-20

OUGHTRINGTON COMMUNITY CENTRE

England & Wales - Charity number 1112982

Accounts

COMPANY REGISTRATION NUMBER: 05626686
CHARITY REGISTRATION NUMBER: 1112982

Oughtrington Community Centre
Company Limited by Guarantee
Unaudited Financial Statements
28 February 2025

MATTOCKS GRINDLEY

Chartered accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Oughtrington Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 28 February 2025

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Oughtrington Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 28 February 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 28 February 2025.

Reference and administrative details

Registered charity name Oughtrington Community Centre

Charity registration number 1112982

Company registration number 05626686

Principal office and registered office 1 Oughtrington Crescent
Lymm
Cheshire
WA13 9JD
United Kingdom

The trustees

Mr N Storer (Chair)
Mrs H Ray (Resigned 17 September 2024)
Mrs J Lombardi-Brown
Mrs K Duffin (Resigned 16 April 2024)
Mrs L Kerley
Mr A Openshaw (Secretary)
Mrs L Welsh
Mrs S Allanson (Treasurer) (Appointed 20 September 2024)
Mr I Penlington

Company secretary Mr A Openshaw

Independent examiner Giles Mattocks FCA
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Oughtrington Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2025

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association adopted on 17 November 2005.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Board of Management is responsible for the day to day management of the Oughtrington Community Centre. The Chair, Vice Chair & Treasurer sit on the Board of Trustees.

The Board of Trustees is responsible for the overall governance of the charity.

Oughtrington Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2025

Objectives and activities

Oughtrington Community Centre is unique. Since 1983 it has been owned and managed by the community. On behalf of local people, a committee of volunteers have worked, and continue to work together to:

- Co-ordinate a diverse program of activities that take place at the Centre.
- Oversee the ongoing maintenance of the Centre.
- Raise the profile of the Centre and secure funding to ensure its ongoing operation.

The Community Centre has gone from strength to strength incorporating a range of regular activities including a Pre-School, Day Care Luncheon Club for the Elderly, Cubs, Scouts and Guides, a Ballet and Tap School, art group, exercise classes, children's summer camp activities and a range of occasional private hires (e.g. birthday parties).

The objectives of Oughtrington Community Centre (OCC) as set down in our Memorandum of Association are:

- To improve leisure and social facilities available to the local residents of Oughtrington by working in association with the local authority, voluntary organisations and local people to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation.
- To maintain and manage Oughtrington Community Centre.
- To protect and preserve the environment for the benefit of the public, and
- To promote other charitable purposes for the benefit of the residents of the area of benefit.

Main areas of activity during the period

The Luncheon Club re-opened to its members on 12th April 2024, operating on Tuesdays and Fridays. A cold menu is on offer and activities during the period included chair-based exercise. Later in the year, support from the staff and children of Oughtrington Primary School recommenced.

A rent revue for both regular hirers and Ad-hoc bookings was completed during the period to bring the O.C.C rental charges into line with other similar organisations within the local area. Significant discounts are offered for multiple hires and social groups. These changes in rental income are starting to be reflected in the level of Charitable Activities reported in the accounts.

Improvements and repairs to the fabric of the building continued throughout the year utilising both O.C.C savings and the improved rental income previously mentioned. Such improvements benefit the current users of the centre and aim to attract new interest from both ad-hoc bookings and new regular hirers.

Improvements during the year included:

- Upgraded flooring in both the Pre-school area and main hall. Improvements to car park area.
- Electrical upgrade.
- Security lock replacements.
- Redecoration of Lobby area, Disabled Toilets and Large meeting room.
- Redecoration of kitchen area.
- Ceiling fans installed in Pre-school area, kitchen and main hall to reduce heating costs.

Oughtrington Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2025

Further repairs to the roof were carried out during the year.

Boiler replacement and plumbing work was carried out during the year. Work was implemented to ensure doors complied with fire safety standards.

The luncheon club continues to be a fundamental part of the centre's charitable activities.

The aim of the Organisation over the next year is to continue to:

Build on the benefits provided by the new enlarged Board of Management which has managed the Centre since May 2023.

Continue to review the safe working practices of the Centre as a whole and those of its users to ensure a safe pleasurable environment for all who use the Centre.

Implement where appropriate improvements to the fabric and services of the Centre as indicated by the aforementioned review.

Work with other organisations to improve the quality of life of local residents.

Continue to explore the expansion of hire levels.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the period to 28 February 2025, the charity continued to provide facilities, events and activities to the local residents and visitors.

Financial review

The annual report covers the period March 2024 - February 2025.

The value of total reserves at 28 February 2025 were £360,286 (2024 - £394,604).

Reserves have been maintained throughout the year to the level stated in the charity's reserves policy.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Oughtrington Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2025

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on2/7/25..... and signed on behalf of the board of trustees by:



Mr N Storer (Chair)
Trustee



Mrs S Allanson (Treasurer)
Trustee

Oughtrington Community Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Oughtrington Community Centre

Year ended 28 February 2025

I report to the trustees on my examination of the financial statements of Oughtrington Community Centre ('the charity') for the year ended 28 February 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Giles Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

2/7/25

Oughtrington Community Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 28 February 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments	Note				
Donations and legacies	5	–	3,550	3,550	2,472
Charitable activities	6	30,380	–	30,380	22,650
Investment income	7	1,910	–	1,910	1,352
Total income		<u>32,290</u>	<u>3,550</u>	<u>35,840</u>	<u>26,474</u>
Expenditure					
Expenditure on charitable activities	8,9	66,608	3,550	70,158	48,013
Total expenditure		<u>66,608</u>	<u>3,550</u>	<u>70,158</u>	<u>48,013</u>
Net expenditure and net movement in funds		<u>(34,318)</u>	<u>–</u>	<u>(34,318)</u>	<u>(21,539)</u>
Reconciliation of funds					
Total funds brought forward		394,604	–	394,604	416,143
Total funds carried forward		<u>360,286</u>	<u>–</u>	<u>360,286</u>	<u>394,604</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

Oughtrington Community Centre

Company Limited by Guarantee

Statement of Financial Position

28 February 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	13	312,870	303,478
Current assets			
Debtors	14	4,872	2,996
Cash at bank and in hand		46,367	96,191
		<u>51,239</u>	<u>99,187</u>
Creditors: amounts falling due within one year	15	<u>3,823</u>	<u>8,061</u>
Net current assets		<u>47,416</u>	<u>91,126</u>
Total assets less current liabilities		<u>360,286</u>	<u>394,604</u>
Net assets		<u>360,286</u>	<u>394,604</u>
Funds of the charity			
Unrestricted funds		<u>360,286</u>	<u>394,604</u>
Total charity funds	16	<u>360,286</u>	<u>394,604</u>

For the year ending 28 February 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 21.7.25, and are signed on behalf of the board by:



Mr N Storer (Chair)
Trustee



Mrs S Allanson (Treasurer)
Trustee

The notes on pages 9 to 17 form part of these financial statements.

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 28 February 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 Oughtrington Crescent, Lymm, Cheshire, WA13 9JD, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

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.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no judgements or critical accounting estimates.

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

3. Accounting policies *(continued)*

Fund accounting

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 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.

Incoming resources

Income is recognised when the charity is legally entitled to it, after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Resources expended

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.

Tangible assets

Tangible fixed assets are initially recorded at cost, and subsequently stated at cost or valuation, less any accumulated depreciation and impairment losses.

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

3. Accounting policies *(continued)*

Depreciation

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

Freehold property	-	0% since the market value is significantly higher than costs.
Fixtures and fittings	-	25% reducing balance

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible fixed 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).

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

3. Accounting policies *(continued)*

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

4. Limited by guarantee

The charity is a company limited by guarantee, having no share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations and gifts	—	—	—

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Lymm Parish Council	–	1,050	1,050
Lymm Community Energy	–	2,500	2,500
	<u>–</u>	<u>3,550</u>	<u>3,550</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations and gifts	2,472	–	2,472
Grants			
Lymm Parish Council	–	–	–
Lymm Community Energy	–	–	–
	<u>2,472</u>	<u>–</u>	<u>2,472</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Rent	26,236	26,236	18,310	18,310
Luncheon club contributions	4,144	4,144	4,340	4,340
	<u>30,380</u>	<u>30,380</u>	<u>22,650</u>	<u>22,650</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	1,910	1,910	1,352	1,352

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct charitable activities	65,280	3,550	68,830
Support costs	1,328	—	1,328
	<u>66,608</u>	<u>3,550</u>	<u>70,158</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct charitable activities	45,733	—	45,733
Support costs	2,280	—	2,280
	<u>48,013</u>	<u>—</u>	<u>48,013</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Direct charitable activities	68,830	—	68,830	45,733
Governance costs	—	1,328	1,328	2,280
	<u>68,830</u>	<u>1,328</u>	<u>70,158</u>	<u>48,013</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>9,568</u>	<u>5,688</u>

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,000</u>

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 March 2024	296,651	79,084	375,735
Additions	—	18,960	18,960
At 28 February 2025	<u>296,651</u>	<u>98,044</u>	<u>394,695</u>
Depreciation			
At 1 March 2024	17,687	54,570	72,257
Charge for the year	—	9,568	9,568
At 28 February 2025	<u>17,687</u>	<u>64,138</u>	<u>81,825</u>
Carrying amount			
At 28 February 2025	<u>278,964</u>	<u>33,906</u>	<u>312,870</u>
At 29 February 2024	<u>278,964</u>	<u>24,514</u>	<u>303,478</u>

14. Debtors

	2025 £	2024 £
Trade debtors	2,840	1,930
Prepayments and accrued income	2,032	1,066
	<u>4,872</u>	<u>2,996</u>

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	—	106
Accruals and deferred income	2,223	6,230
Other creditors	1,600	1,725
	<u>3,823</u>	<u>8,061</u>

Oughttrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

16. Analysis of charitable funds

Unrestricted funds

	At 1 March 2024 £	Income £	Expenditure £	At 28 February 2025 £
Unrestricted fund - General funds	<u>394,604</u>	<u>32,290</u>	<u>(66,608)</u>	<u>360,286</u>

	At 1 March 2023 £	Income £	Expenditure £	At 29 February 2024 £
Unrestricted fund - General funds	<u>416,143</u>	<u>26,474</u>	<u>(48,013)</u>	<u>394,604</u>

Restricted funds

	At 1 March 2024 £	Income £	Expenditure £	At 28 February 2025 £
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>3,550</u>	<u>(3,550)</u>	<u>—</u>

	At 1 March 2023 £	Income £	Expenditure £	At 29 February 2024 £
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

	At 1 March 2024 £	Income £	Expenditure £	2025 £	At 28 February 2025 £
Lymm Parish Council	—	1,050	(1,050)	—	—
Lymm Community Energy	—	2,500	(2,500)	—	—
	<u>—</u>	<u>3,550</u>	<u>(3,550)</u>	<u>—</u>	<u>—</u>

Lymm Parish Council - funds were given to assist the Luncheon club with the re-decoration costs.
Lymm Community Energy - funds were given to improve energy efficiency within the building.

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	312,870	312,870
Current assets	51,239	51,239
Creditors less than 1 year	(3,823)	(3,823)
Net assets	<u>360,286</u>	<u>360,286</u>

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	303,478	303,478
Current assets	99,187	99,187
Creditors less than 1 year	(8,061)	(8,061)
Net assets	<u>394,604</u>	<u>394,604</u>

18. Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Oughtrington Community Centre

Company Limited by Guarantee

Management Information

Year ended 28 February 2025

The following pages do not form part of the financial statements.

Oughttrington Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 28 February 2025

	2025	2024
	£	£
	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Donations and gifts	–	2,472
Lymm Parish Council	1,050	–
Lymm Community Energy	2,500	–
	<u>3,550</u>	<u>2,472</u>
Charitable activities		
Rent	26,236	18,310
Luncheon club contributions	4,144	4,340
	<u>30,380</u>	<u>22,650</u>
Investment income		
Bank interest receivable	1,910	1,352
Total income	<u>35,840</u>	<u>26,474</u>
Expenditure		
Expenditure on charitable activities		
Luncheon Club expenditure	3,866	2,136
Rent	460	409
Rates and water	1,058	4,226
Repairs and maintenance	36,518	9,452
Insurance	2,213	1,883
Legal and professional fees	1,328	6,338
Telephone and internet	814	347
Depreciation	9,568	5,688
Electricity	1,149	3,580
Gas charges	5,352	7,802
Cleaning	3,014	2,160
Refuse collection	1,633	2,888
Licences	427	393
Sundry	259	–
Pest control	590	140
Health & safety	594	324
Fire safety	1,315	247
	<u>70,158</u>	<u>48,013</u>
Total expenditure	<u>70,158</u>	<u>48,013</u>
Net expenditure	<u>(34,318)</u>	<u>(21,539)</u>

Oughttrington Community Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 28 February 2025

	2025 £	2024 £
Expenditure on charitable activities		
Direct charitable activities		
<i>Activities undertaken directly</i>		
Luncheon club expenditure	3,866	2,136
Rent	460	409
Water rates	1,058	4,226
Repairs & maintenance	36,518	9,452
Insurance	2,213	1,883
Legal and professional fees	—	4,058
Telephone and internet	814	347
Depreciation	9,568	5,688
Electricity	1,149	3,580
Gas charges	5,352	7,802
Cleaning	3,014	2,160
Refuse collection	1,633	2,888
Licences	427	393
Sundry	259	—
Pest control	590	140
Health & safety	594	324
Fire safety	1,315	247
	<u>68,830</u>	<u>45,733</u>
Governance costs		
Governance costs - accountancy fees	1,328	2,280
	<u>70,158</u>	<u>48,013</u>
Expenditure on charitable activities	<u>70,158</u>	<u>48,013</u>

OUGHTRINGTON COMMUNITY CENTRE

England & Wales - Charity number 1112982

Accounts

COMPANY REGISTRATION NUMBER: 05626686
CHARITY REGISTRATION NUMBER: 1112982

Oughtrington Community Centre
Company Limited by Guarantee
Unaudited Financial Statements
29 February 2024

MATTOCKS GRINDLEY

Chartered accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Oughtrington Community Centre

Company Limited by Guarantee

Financial Statements

Year ended 29 February 2024

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Oughtrington Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 29 February 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 29 February 2024.

Reference and administrative details

Registered charity name Oughtrington Community Centre

Charity registration number 1112982

Company registration number 05626686

Principal office and registered office 1 Oughtrington Crescent
Lymm
Cheshire
WA13 9JD
United Kingdom

The trustees

Mr N Storer	(Appointed 10 May 2023)
Mrs H Ray	(Appointed 10 May 2023)
Mrs J Lombardi-Brown	(Appointed 10 May 2023)
Mrs K Duffin	(Appointed 10 May 2023)
Mrs L Kerley	(Appointed 10 May 2023)
Mr A Openshaw	(Appointed 10 May 2023)
	(Served from 10 May 2023 to 2 August 2023)
Mr D Ridpath	(Appointed 10 May 2023)
Mrs L Welsh	(Appointed 10 May 2023)
Mr I Penlington	(Appointed 29 November 2023)
Mr P Gibson	(Resigned 10 May 2023)
Mrs C Royle	(Resigned 10 May 2023)

Company secretary Mr A Openshaw

Independent examiner Giles Mattocks FCA
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Oughtrington Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 29 February 2024

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association adopted on 17 November 2005.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Board of Management is responsible for the day to day management of the Oughtrington Community Centre. The Chair, Vice Chair & Treasurer sit on the Board of Trustees.

The Board of Trustees is responsible for the overall governance of the charity.

Oughtrington Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 29 February 2024

Objectives and activities

Oughtrington Community Centre is unique. Since 1983 it has been owned and managed by the community. On behalf of local people, a committee of volunteers have worked, and continue to work together to:

- Co-ordinate a packed program of activities that take place at the Centre.
- Oversee the ongoing maintenance of the Centre.
- Raise the profile of the Centre and secure funding to ensure its ongoing operation.

The Community Centre has gone from strength to strength incorporating a range of activities from Pre-School, to a Day Care Luncheon Centre for the Elderly, Cubs and Scouts, to a Ballet and Tap School.

The objectives of Oughtrington Community Centre (OCC) as set down in our Memorandum of Association are:

- To improve leisure and social facilities available to the local residents of Oughtrington by working in association with the local authority, voluntary organisations and local people to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation.
- To maintain and manage Oughtrington Community Centre.
- To protect and preserve the environment for the benefit of the public, and
- To promote other charitable purposes for the benefit of the residents of the area of benefit.

Main areas of activity during the period

A fire Grade 2 fire alarm system was fitted throughout the centre, replacing the end of life domestic smoke alarms.

The section of water supply pipe from utility company valve to the building was replaced, removing a section of lead pipework, with the water main relocated to within the building. Damaged ironworks were also replaced.

Repairs to roofing were made during the year.

Emergency Lighting was installed throughout the building, in line with regulatory standards.

Smart heating controls have been installed to annexe underfloor heating zones, to reduce energy bills.

The Luncheon Club was suspended from Christmas 2023 and despite best efforts to recruit new leaders, has not restarted at the end of this financial period.

New, regular hire groups include, mother and baby group, pilates and first aid courses.

Communication with members continues with regular 6 monthly updates via email.

From summer 2024, the OCC website was managed by OCC Trustees, with thanks to Geoff Bates for his management of the website extending over a period of 10 years and more.

Oughtrington Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 29 February 2024

The user groups, luncheon club (if and when restarted) and orchard group continue to be a fundamental part of the centre.

The aim of the Organisation over the next year is to continue to:

- Build on the benefits provided by the new enlarged Board of Management which has managed the Centre since May 2023.
- Continue to review the safe working practices of the Centre as a whole and those of its users to ensure a safe pleasurable environment for all who use the Centre.
- Implement where appropriate improvements to the fabric and services of the Centre as indicated by the aforementioned review.

Work with other organisations to improve the quality of life of local residents.

Work needs to be done to increase hiring levels.

To re-open the Luncheon Club.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the period to 29 February 2024, the charity continued to provide facilities, events and activities to the local residents and visitors.

Financial review

The annual report covers the period March 2023 - February 2024.

The value of total reserves at 29 February 2024 were £394,604 (2023 - £416,143).

Reserves have been maintained throughout the year to the level stated in the charity's reserves policy.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Oughtrington Community Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 29 February 2024

Plans for future periods

Key activities and challenges for the year ahead

Building Improvement and Maintenance

- Repairs to defective windows and doors
- Replacement/overhaul of flooring
- Boiler Replacement
- Replacement of Carpeting
- General redecoration of meeting rooms, toilets and lobby areas

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 26 Nov 24..... and signed on behalf of the board of trustees by:



Mr A Openshaw
Trustee



Mr I Penlington
Trustee

Oughtrington Community Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Oughtrington Community Centre

Year ended 29 February 2024

I report to the trustees on my examination of the financial statements of Oughtrington Community Centre ('the charity') for the year ended 29 February 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Giles Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

26/11/24

Oughtrington Community Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 29 February 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	2,472	2,472	4,215
Charitable activities	6	22,650	22,650	20,041
Investment income	7	1,352	1,352	286
Total income		<u>26,474</u>	<u>26,474</u>	<u>24,542</u>
Expenditure				
Expenditure on charitable activities	8,9	48,013	48,013	29,169
Total expenditure		<u>48,013</u>	<u>48,013</u>	<u>29,169</u>
Net expenditure and net movement in funds		<u>(21,539)</u>	<u>(21,539)</u>	<u>(4,627)</u>
Reconciliation of funds				
Total funds brought forward		416,143	416,143	420,770
Total funds carried forward		<u>394,604</u>	<u>394,604</u>	<u>416,143</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

Oughtrington Community Centre

Company Limited by Guarantee

Statement of Financial Position

29 February 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	303,478	296,397
Current assets			
Debtors	14	2,996	4,836
Cash at bank and in hand		96,191	118,693
		<u>99,187</u>	<u>123,529</u>
Creditors: amounts falling due within one year	15	<u>8,061</u>	<u>3,783</u>
Net current assets		<u>91,126</u>	<u>119,746</u>
Total assets less current liabilities		<u>394,604</u>	<u>416,143</u>
Net assets		<u>394,604</u>	<u>416,143</u>
Funds of the charity			
Unrestricted funds		<u>394,604</u>	<u>416,143</u>
Total charity funds	16	<u>394,604</u>	<u>416,143</u>

For the year ending 29 February 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 26 Nov 2024, and are signed on behalf of the board by:


Mr A Openshaw
Trustee

 26/11/24
Mr I Penlington
Trustee

The notes on pages 9 to 15 form part of these financial statements.

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 29 February 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 Oughtrington Crescent, Lymm, Cheshire, WA13 9JD, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

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.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no judgements or critical accounting estimates.

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

3. Accounting policies *(continued)*

Fund accounting

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 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.

Incoming resources

Income is recognised when the charity is legally entitled to it, after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Resources expended

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.

Tangible assets

Tangible fixed assets are initially recorded at cost, and subsequently stated at cost or valuation, less any accumulated depreciation and impairment losses.

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

3. Accounting policies *(continued)*

Depreciation

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

Freehold property	-	0% since the market value is significantly higher than costs.
Fixtures and fittings	-	25% reducing balance

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible fixed 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).

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

3. Accounting policies *(continued)*

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

4. Limited by guarantee

The charity is a company limited by guarantee, having no share capital.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations and gifts	<u>2,472</u>	<u>2,472</u>	<u>4,215</u>	<u>4,215</u>

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Rent	18,310	18,310	16,036	16,036
Luncheon club contributions	4,340	4,340	4,005	4,005
	<u>22,650</u>	<u>22,650</u>	<u>20,041</u>	<u>20,041</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	1,352	1,352	286	286

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Direct charitable activities	45,733	45,733	27,131	27,131
Support costs	2,280	2,280	2,038	2,038
	<u>48,013</u>	<u>48,013</u>	<u>29,169</u>	<u>29,169</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct charitable activities	45,733	–	45,733	27,131
Governance costs	–	2,280	2,280	2,038
	<u>45,733</u>	<u>2,280</u>	<u>48,013</u>	<u>29,169</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>5,688</u>	<u>3,478</u>

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,000	1,000

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 March 2023	296,651	66,315	362,966
Additions	–	12,769	12,769
At 29 February 2024	<u>296,651</u>	<u>79,084</u>	<u>375,735</u>
Depreciation			
At 1 March 2023	17,687	48,882	66,569
Charge for the year	–	5,688	5,688
At 29 February 2024	<u>17,687</u>	<u>54,570</u>	<u>72,257</u>
Carrying amount			
At 29 February 2024	<u>278,964</u>	<u>24,514</u>	<u>303,478</u>
At 28 February 2023	<u>278,964</u>	<u>17,433</u>	<u>296,397</u>

14. Debtors

	2024	2023
	£	£
Trade debtors	1,930	4,129
Prepayments and accrued income	1,066	419
Other debtors	–	288
	<u>2,996</u>	<u>4,836</u>

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	106	471
Accruals and deferred income	6,230	1,692
Other creditors	1,725	1,620
	<u>8,061</u>	<u>3,783</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 March 2023	Income £	Expenditure £	At 29 February 2024 £
Unrestricted fund - General funds	<u>416,143</u>	<u>26,474</u>	<u>(48,013)</u>	<u>394,604</u>

	At 1 March 2022	Income £	Expenditure £	At 28 February 2023 £
Unrestricted fund - General funds	<u>420,770</u>	<u>24,542</u>	<u>(29,169)</u>	<u>416,143</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	303,478	303,478
Current assets	99,187	99,187
Creditors less than 1 year	(8,061)	(8,061)
Net assets	<u>394,604</u>	<u>394,604</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	296,397	296,397
Current assets	123,529	123,529
Creditors less than 1 year	(3,783)	(3,783)
Net assets	<u>416,143</u>	<u>416,143</u>

18. Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Oughtrington Community Centre

Company Limited by Guarantee

Management Information

Year ended 29 February 2024

The following pages do not form part of the financial statements.

Oughtrington Community Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 29 February 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations and gifts	2,472	4,215
	<u>2,472</u>	<u>4,215</u>
Charitable activities		
Rent	18,310	16,036
Luncheon club contributions	4,340	4,005
	<u>22,650</u>	<u>20,041</u>
Investment income		
Bank interest receivable	1,352	286
	<u>1,352</u>	<u>286</u>
Total income	<u>26,474</u>	<u>24,542</u>
Expenditure		
Expenditure on charitable activities		
Luncheon club expenditure	2,136	2,425
Rent	409	411
Rates and water	4,226	2,248
Repairs and maintenance	9,839	3,641
Insurance	1,883	1,742
Legal and professional fees	6,816	2,038
Telephone	586	307
Depreciation	5,688	3,478
Electricity	3,580	4,637
Gas charges	7,802	2,850
Cleaning	2,160	2,447
Refuse collection	2,888	2,355
Gardening	–	393
Sundry	–	197
	<u>48,013</u>	<u>29,169</u>
Total expenditure	<u>48,013</u>	<u>29,169</u>
Net expenditure	<u>(21,539)</u>	<u>(4,627)</u>

Oughtrington Community Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 29 February 2024

	2024 £	2023 £
Expenditure on charitable activities		
Direct charitable activities		
<i>Activities undertaken directly</i>		
Luncheon club expenditure	2,136	2,425
Rent	409	411
Water rates	4,226	2,248
Repairs & maintenance	9,839	3,641
Insurance	1,883	1,742
Direct charitable activity 1 - legal and professional fees	4,536	–
Telephone	586	307
Direct charitable activity 1 - depreciation	5,688	3,478
Electricity	3,580	4,637
Gas charges	7,802	2,850
Cleaning	2,160	2,447
Refuse collection	2,888	2,355
Gardening	–	393
Sundry	–	197
	<u>45,733</u>	<u>27,131</u>
Governance costs		
Governance costs - accountancy fees	<u>2,280</u>	<u>2,038</u>
	<u>48,013</u>	<u>29,169</u>
