

**WOOTTON AND DRY SANDFORD COMMUNITY CENTRE LIMITED**

**REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**WOOTTON AND DRY SANDFORD COMMUNITY CENTRE LIMITED**  
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**FOR THE YEAR ENDED 31 MARCH 2021**

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**WOOTTON AND DRY SANDFORD COMMUNITY CENTRE LIMITED  
LEGAL AND ADMINISTRATIVE INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2021**

**Trustees:**

S Alder (Vice Chair)  
R Bucknell  
P Cantwell  
E Carter (resigned on 8<sup>th</sup> October 2020)  
K M Fysh (Chairman and Company Secretary)  
S Nichols  
S Rayner  
R Rayner  
D Parker (appointed on 8<sup>th</sup> October 2020)  
B Miller (appointed on 21<sup>st</sup> May 2020)  
J Scott (appointed on 21<sup>st</sup> May 2020)

**Registered & Business Office:**

Wootton & Dry Sandford Community Centre,  
Lamborough Hill,  
Wootton,  
Abingdon,  
Oxfordshire,  
OX13 6DA

**Independent Examiner:**

Caroline Webster FCA  
UHY Ross Brooke Ltd  
Suite 1  
Windrush Court  
Abingdon Business Park  
Abingdon  
OX14 1SY

**WOOTTON AND DRY SANDFORD COMMUNITY CENTRE LIMITED**  
**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**CONSTITUTION**

The Charity is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 9 March 1992.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

Wootton and Dry Sandford Community Centre Limited is a registered charity and a company limited by guarantee. It was incorporated on 29 November 2007, and is governed by its Memorandum and Articles of Association. On 31 March 2009, the Charity took over the assets and liabilities of an unincorporated charity, The Wootton and Dry Sandford Community Centre, charity number 300107.

**Organisational Structure**

The Executive Committee, which is comprised of the Charity's Trustees, is responsible for the strategic direction. The present Committee has members from a variety of backgrounds relevant to the work of the Charity. Day-to-day responsibility for the provision of services is delegated to the Bookings Clerk. The Executive Committee consists of a Chairman, Vice Chairman, Treasurer, Company Secretary and up to eight other members.

**Trustee Induction**

New Trustees attend a briefing with the Chairman and other Officers. Wootton and Dry Sandford Community Centre is a member of Community first Oxfordshire, which provides up-to-date briefings and advice on matters relating to the smooth running of the Centre. Information leaflets are also received from the Charities Commission, which assist trustees in keeping abreast with changes in regulations.

**OBJECTS**

The provision and maintenance of a Community Centre for use by the inhabitants of Wootton, Dry Sandford and Cothill and the surrounding neighbourhood without distinction of political, religious or other opinions. The Centre is used for meetings, lectures, classes and other forms of recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

**PRINCIPAL ACTIVITY AND ACHIEVEMENTS**

The Community Centre continues to provide a well-used venue for a wide range of activities for the local community and is also a popular choice for private functions.

The trustees seek to ensure that activities for as broad a range of age and interest groups as possible and that the Community Centre provides a focal point for village life.

Fundraising continues with the aim of carrying out a major refurbishment of the multi-games area.

**FINANCIAL REVIEW**

**Income-** There have been 3 national lockdowns over the course of the year, which have impacted on the income from Hall Hire to the WADSCC. The income from the hire of the hall was budgeted at £69K. However, due to Covid-19 and closures of the Centre it came in by year end at £35.6K (a 53% reduction compared to 2020). There was no Newsletter over the lockdown months which equally reduced income from adverts placed in the newsletter. The total income came in at just over £3K. A number of grants were obtained during the year, totalling £28K. The Vale of White Horse District Council provided £20K of this with the remainder coming from the Wootton Parish Council.

**Expenditure-** Repairs and maintenance costs, at £28K, saw a 38% increase compared to the previous year. It is noted however that this figure includes the works completed on the windows, roof, drains, floodlights for the MUGA and playground repairs, around £7K of which is offset from match funding as part of the grants received from the Parish Council and also the Abingdon Eagles Basketball Club. The works completed will put the Centre in a good position to continue to provide a high-quality Centre for hire to users and the community over coming years, including enhanced opportunities to expand the income from the improvements made to the MUGA. The repairs and refurbishment of the MUGA has also received many hours of volunteer time provided by the Abingdon Eagles Basketball Club during the summer months, without which the MUGA would not have been restored to the level we see today.

Service and Material costs saw an 18% reduction compared to last year overall, with a total this year of £29.4K. This is made up of Admin and booking expenses, as well as subscription licences, cleaning and includes the telephone and independent examiner fee costs. As part of this there was a 41% reduction in the cleaning bill over the course of the year, with a total year end figure of just over £11K. This will have predominantly been due to the further lockdown seen throughout the year and therefore reduced use of the centre. Cash balances remain healthy at £50,227

**RESERVES POLICY**

The Trustees aim to keep a minimum of six months' expenditure in reserves.

**PUBLIC BENEFIT**

The Trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to public benefit guidance published by the Charity Commission.

**WOOTTON AND DRY SANDFORD COMMUNITY CENTRE LIMITED**  
**TRUSTEES REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**DIRECTORS' RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- 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 charity will continue in operation.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Wootton and Dry Sandford Community Centre Limited and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the statement of Recommended Practice- Accounting and Reporting by Charities and in accordance with the small companies' regime under section 419(2) of the Companies Act 2006.

Approved by the Trustee Board on

Karen Fysh (Chairman)



**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
WOOTTON AND DRY SANDFORD COMMUNITY CENTRE LIMITED**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 5 to 10.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your company'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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Caroline Webster FCA  
UHY Ross Brooke Ltd

Suite 1  
Windrush Court  
Abingdon Business Park  
Abingdon  
OX14 1SY

**WOOTTON AND DRY SANDFORD COMMUNITY CENTRE LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Restricted Funds	Unrestricted Funds	2021 Total	2020 Total
<b>Income and expenditure</b>					
		£	£	£	£
<b>Incoming Resources from generated funds</b>					
<b>Donations:</b>					
Donations, grants and contribution to costs	2	-	28,065	28,065	3
<b>Other trading activities:</b>					
Hire of hall		-	35,669	35,669	75,413
Newsletter/ Advertising Income		-	3,216	3,216	5,118
Fundraising		-	5	5	3,286
<b>Total income</b>		-	66,955	66,955	83,820
<b>Expenditure on charitable activities:</b>					
<b>Community:</b>					
Newsletter		-	2,306	2,306	4,560
<b>Premises</b>					
Services and materials		-	29,454	29,454	36,130
Light, heat and water		-	6,398	6,398	18,457
Repairs and maintenance		-	28,184	28,184	20,382
<b>Support costs</b>					
Insurance		-	2,303	2,303	2,357
Postage, stationery and telephone		-	270	270	557
Independent examiner's fee		-	810	810	750
Sundry		-	-	-	114
Bank Charges		-	-	-	-
<b>Total Resources Expended (before depreciation)</b>		-	69,725	69,725	83,307
<b>Net Income for year (before depreciation)</b>		-	(2,770)	(2,770)	513
<b>Depreciation charge for year</b>		22,917	6,146	29,063	28,504
<b>Net (expenditure) for year</b>		(22,917)	(8,916)	(31,833)	(27,991)
Total funds brought forward at 31 March 2020	8	848,366	106,827	955,193	983,184
<b>Total funds carried forward at 31 March 2021</b>		825,449	97,911	923,360	955,193

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**WOOTTON AND DRY SANDFORD COMMUNITY CENTRE LIMITED**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Notes	2021	2020
		£	£
<b>Fixed Assets</b>			
Tangible fixed assets	4	875,354	882,935
Less: Community funds received and not due for repayment		(3,140)	(3,140)
		872,214	879,795
<b>Current Assets</b>			
Debtors	5	4,241	12,558
Cash at bank and in hand	6	50,227	73,996
		54,468	86,554
<b>Current Liabilities</b>			
Creditors - Amounts due within one year	7	(3,322)	(11,156)
<b>Net Current Assets</b>		51,146	75,398
<b>Total Assets less Current liabilities</b>		<b>923,360</b>	<b>955,193</b>
<b>Represented by:</b>			
<b>Unrestricted funds:</b>		97,911	106,827
<b>Restricted funds:</b>	8		
Community Centre renovations Fund		1,246	1,246
Play Area Fund		-	-
Development Fund		824,203	847,120
		825,449	848,366
<b>Accumulated funds at 31 March 2021</b>		<b>923,360</b>	<b>955,193</b>

The notes on pages 7 to 10 form part of these accounts.

The directors are satisfied that the company was entitled to exemption under section 477 of the Companies Act 2006 and that members have not required an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

1. ensuring that the company keeps accounting records which comply with Section 386; and
2. preparing accounts which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of this Act relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These financial statements were approved and authorised

**ON BEHALF OF THE TRUSTEES**



Karen Fysh (Chairman and Company Secretary)



**WOOTTON AND DRY SANDFORD COMMUNITY CENTRE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1. Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's accounts.

**(a) Basis of Accounting**

The financial statements are prepared under the historical cost convention and in compliance with the Charities Act 2011, the Charities Statement of Recommended Practice (FRS 102), and FRS 102, The Financial Reporting Standard, applicable in the UK and Republic of Ireland. The financial statements have been prepared on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Incoming Resources**

All income resources are included in the statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received. The following specific policies are applied to the following categories of income:

**Donations** – For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

**Grants** – Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that income will be received, and the amount can be measured reliably.

**Donated goods, facilities and services** – Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

**(c) Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties; it is possible that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings;

- Charitable expenditure – These are costs incurred on the charitable activities, including support costs and costs relating to the governance of the charity apportioned to charitable activities.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly. Resources expended are recognised in the year to which they relate. Irrecoverable VAT is included in the relevant heading.

**(d) Fund Accounting**

Unrestricted funds are general funds that are available for use at the trustee's discretion in the furtherance of the objects of the charity. Designated funds are those earmarked by the trustees for use in a particular area or for specific areas.

**Depreciation**

Depreciation on assets capitalised is calculated to write off the cost of fixed assets over their estimated useful economic lives at the following rates:

Freehold land & buildings	- 2% straight line
Tennis/Sports area, multi-games	
And car parks	- 5% straight line
Furniture and fittings	- 20% straight line

**WOOTTON AND DRY SANDFORD COMMUNITY CENTRE LIMITED**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2. Donations, grants and contribution to costs**

	2021	2020
Wootton Parish Council	-	-
Sundry donations and contributions to costs	28,065	3
	<u>28,065</u>	<u>3</u>

**3. Employee Costs**

None of the Trustees has received remuneration during the year.

Two Trustees received a total of £90 (2020: £507), a reimbursement for expenses incurred in respect of the Community Centre.

**4. Fixed Assets**

	Freehold Land & Building £	Tennis/ Sports area £	Car Park £	Furniture & Fittings £	Multigames Wall £	Total £
<b>Cost:</b>						
At 31 March 2020	1,037,971	110,318	30,670	30,729	17,382	1,227,070
Additions	5,940	12,487	-	3,055	-	21,483
<b>At 31 March 2021</b>	<b>1,043,911</b>	<b>122,805</b>	<b>30,670</b>	<b>33,784</b>	<b>17,382</b>	<b>1,248,552</b>
<b>Depreciation:</b>						
At 31 March 2020	186,831	110,318	6,262	23,342	17,382	344,135
Charge in year	20,759	624	1,534	6,146	-	29,063
<b>At 31 March 2021</b>	<b>207,590</b>	<b>110,942</b>	<b>7,796</b>	<b>29,488</b>	<b>17,382</b>	<b>373,198</b>
<b>Net Book Value:</b>						
At 31 March 2021	836,321	11,863	22,874	4,296	-	875,354
At 31 March 2020	851,140	-	24,408	7,387	-	882,935

**5. Debtors**

	2021 £	2020 £
Sundry debtors	4,241	12,558
	<u>4,241</u>	<u>12,558</u>

**WOOTTON AND DRY SANDFORD COMMUNITY CENTRE LIMITED**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6. Bank and Cash in hand**

	2021	2020
Fundraising account	32,091	26,011
Current Account	18,136	47,985
	<u>50,227</u>	<u>73,996</u>

**7. Creditors – Amounts due within one year**

	2021 £	2020 £
Other creditors and accruals	3,322	11,156
	<u>3,322</u>	<u>11,156</u>

**8. Summary of Restricted Fund Movements**

	Brought Forward £	Incoming Resources £	Outgoing Resources £	Transfers £	Carried Forward £
Community Centre Renovations Fund	1,246	-	-	-	1,246
Play Area Fund	-	-	-	-	-
Development Fund	847,120	-	(22,917)	-	824,203
	<u>848,366</u>	-	<u>(22,917)</u>	-	<u>825,449</u>

**Community Centre Renovations Fund**

This represents the balance of funds received by the Trust for the refurbishment of the centre building, which was completed during 1992.

**Play Area Fund**

This fund was set up by the Trust Committee to receive donations and grants for the redevelopment of the Community Centre Recreation field, including the establishment of the Multigames complex and young children's play area.

**Development Fund (Big Lottery Fund)**

This fund was established on the award of a grant of £500,000 from the Big Lottery for the renovation of the Centre, including a Children's Centre promoted by Oxfordshire County Council for which additional funding has been received as a government initiative.

**9. Analysis of Net Assets between Funds**

	Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Community Centre Renovations Fund	-	1,246	-	1,246
Play Area Fund	-	-	-	-
Development Fund	824,203	-	-	824,203
Unrestricted Funds	48,011	53,222	(3,322)	97,911
	<u>872,214</u>	<u>54,468</u>	<u>(3,322)</u>	<u>923,360</u>

**WOOTTON AND DRY SANDFORD COMMUNITY CENTRE LIMITED**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**10. Member's Liability**

The Company is limited by guarantee and does not have share capital. The Members undertake to contribute a sum, not exceeding £1, to the assets of the Company in the event of the Company being wound up.

**11. Control**

For the whole year, the Company was under the control of the Board of Directors.

**12. Comparative Statement of Financial Activities: for the year ended 31 March 2020**

	Restricted Funds	Unrestricted Funds	2020 Total	2019 Total
	£	£	£	£
<b>Income and expenditure</b>				
<b>Incoming Resources from generated funds</b>				
<b>Donations:</b>				
Donations, grants and contribution to costs	-	3	3	-
<b>Other trading activities:</b>				
Hire of hall	-	75,413	75,413	69,677
Newsletter/ Advertising Income	-	5,118	5,118	4,767
Fundraising	-	3,286	3,286	4,265
<b>Total income</b>	-	83,820	83,820	78,709
<b>Expenditure on charitable activities:</b>				
<b>Community:</b>				
Newsletter	-	4,560	4,560	4,650
<b>Premises</b>				
Services and materials	-	36,130	36,130	35,050
Light, heat and water	-	18,457	18,457	12,272
Repairs and maintenance	-	20,382	20,382	13,761
<b>Support costs</b>				
Insurance	-	2,357	2,357	2,402
Postage, stationery and telephone	-	557	557	609
Independent examiner's fee	-	750	750	806
Sundry	-	114	114	1,936
Bank Charges	-	-	-	-
<b>Total Resources Expended (before depreciation)</b>	-	83,307	83,307	71,486
<b>Net Income for year (before depreciation)</b>	-	513	513	7,223
<b>Depreciation charge for year</b>	23,607	4,897	28,504	32,895
<b>Net (expenditure) for year</b>	(23,607)	(4,384)	(27,991)	(25,672)
Total funds brought forward at 31 March 2019	871,973	111,211	983,184	1,008,856
<b>Total funds carried forward at 31 March 2020</b>	<b>848,366</b>	<b>106,827</b>	<b>955,193</b>	<b>983,184</b>