

The Woodlawns Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2021

The Woodlawns Centre

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The Woodlawns Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2021.

Reference and Administrative Details

Trustees	Roger Bowdery Nicholas Cattermole Simon Hooberman D Marchant (Deceased 3 February 2021) Phyllis Dunipace Euneta Burton Cllr Elizabeth Atkins
Secretary	Simon Hooberman
Principal Office	The Woodlawns 16 Leigham Court Road Streatham London SW16 2PJ The charity is incorporated in England.
Company Registration Number	08360821
Charity Registration Number	1154154
Independent Examiner	Ronnell Murphy 84 Crantock Road Catford London SE6 2QP

The Woodlawns Centre

Trustees' Report

STRUCTURE, GOVERNANCE AND MANAGEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2021

The Charity is constituted as a Company Limited by Guarantee, and is governed by a Memorandum and Articles of Association as a Charitable Company. It is registered with the Charity Commissioners under Charity No 1154154. In 2014, the operations of the Charity were transferred from Streatham Darby and Joan Club, a registered Charity. The lease of the building used by the Charity to provide its services remains the property of the original charity. The Company undertakes the work previously carried out.

Management is in the hands of a Board of Trustees which usually meets at least 4 times a year – however, due to restrictions introduced by the Government because of the Coronavirus pandemic (see below), the Board of Trustees only met three times during the 2020/21 financial year (with any other necessary or urgent decisions made by the Chair and/or by Board members in electronic or telephonic communication). The Board currently consists of six Trustees, including one representative of the London Borough of Lambeth, and the Company Secretary. Members of the Board retire each year in accordance with the terms of the Memorandum and Articles of Association, but are eligible for re-election by ballot at the AGM.

Members of the Board of Trustees are provided with information, which includes:

- The responsibilities of Trustee Board members;
- The legal documentation of the organisation;
- Financing of the organisation and explanation of the Accounts; and
- Future plans and objectives.

Members of the Board also carry out the following:

- Select suitable accounting policies and then 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 Charity will continue in business;
- Confirm that members have not required the company to obtain an audit of its accounts for the year ended 30 September 2021 in accordance with section 476 of the Companies Act 2006;
- Confirm that they acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts; and
- Confirm that these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

All members of the Board of Trustees gave their time voluntarily and received no benefit from the Charity.

AIM AND OBJECTIVES

The principal purpose of the Charity as set out in its constitution is to promote the welfare of older people in Streatham and its environs in any manner deemed to be charitable.

The Woodlawns Centre provides older people with a range of high quality services and activities that promote their independence, improve their health and well-being, value their diversity and help make later life an enjoyable, fulfilling and more rewarding experience.

The Woodlawns Centre

Trustees' Report

PUBLIC BENEFIT

The Board of Trustees has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aim and objectives and in planning its future activities. In particular, members of the Board of Trustees consider how planned activities will contribute to the aims and objectives that they have set.

The Woodlawns Centre is Lambeth's original Community Hub which is part of the borough's Community Hubs Network. This benefits not only the people and community groups we provide services for but also the wider community through providing space for other charities and members of the public to hold special events, functions, meetings and celebrations.

Streatham had a strong community focus for much of the 20th century but a significant part of that began to disappear in the early 1990's for a number of locally-based reasons. Due to its long history in the community and its status as a Community Hub, The Woodlawns Centre is perfectly placed and plays a major part in community life and cohesion for local people and the wider Streatham and Lambeth communities.

ACHIEVEMENTS AND PERFORMANCE

A fundraising consultant, appointed several years ago to focus on raising the required funds to continue our ambitious capital renovation plans which will allow The Woodlawns Centre to provide a flexible and fit-for-purpose space for a variety of community meetings and events, as well as a unique venue in the local area for private functions, continues to work with us on a sessional basis to raise necessary funds but we have also been working with some of our partner organisations on some fundraising.

Once Phase 4 of the refurbishment works has been completed a major review of the Club's income generation, particularly in terms of the fees and charges for its lettings and associated issues, will be considered. The Board of Trustees would like to express its gratitude to all its partners.

Our services for older people and the operation of the Charity are funded by lettings / rental of the premises. Whilst some of these lettings are purely activities for generating funds, others go towards meeting our objectives. At the end of the period of this report, there was one office vacant.

Some of our activities continue to be offered free of charge while others have nominal fees, except lunch which is offered at £4 for a three-course meal. A membership charge of £12 per annum is requested from users of the Streatham Darby and Joan Club. Existing day to day services are being consistently reviewed and new services added where funding allows. Classes running immediately prior to the pandemic lockdown (see next paragraph) included Tai Chi, Aerobics, Zumba, Arts and Crafts, Yoga, Quiz, Gardening Club and a Dementia Support Group. These activities have proven to produce significant improvements in the health and well-being of older people. We have seen evidence of improvements in the older people who use our services and have also received positive feedback on the positive consequent impact on both their own family members and support networks as well as the wider community.

The Coronavirus (Covid-19) pandemic impacted on all our activities throughout the financial year with restrictions including a second lockdown introduced by the Government under variations to the Coronavirus Act 2020 that came into effect from 26th March 2020 and which has subsequently been updated on a number of occasions. In practice, The Board of Trustees of The Woodlawns Centre closed its doors to Streatham Darby and Joan Club members and to hiring of its premises for events with effect from 16th March 2020 and did not reopen before the end of the 2020/21 financial year. This meant that the only regular income came from those who rent office space but they, in turn, were also restricted by the terms of the Coronavirus legislation.

Our activity and quality monitoring records the following number of attendees for the Year 2020/21, provided in the tables below. These figures include the monitoring outputs from partner organisations based at The Woodlawns Centre, which include Streatham Darby and Joan Club, Woodlawns Asian Group, Make A Difference Black Afro-Caribbean Group, and Outings for Older South Londoners.

Nature of Service	**2020/21**	*2019/20*	2018/19	2017/18	2016/17	2015/16	2014/15
Keep Fit Classes	0	2520	5350	5880	8622	8212	7975
Computer Skills	0	0	0	420	595	892	1157
General Advice & Information	0	300	780	960	856	997	1122

The Woodlawns Centre

Trustees' Report

Volunteering Opportunities	0	504	1274	1063	1100	1040	950
Shopping Trips	0	32	56	2	5	1	4
Outings to Places of Interest	0	134	532	660	579	373	19
Games, Drop-In, eg Bingo, Dominoes, Board (previously also Snooker)	0	1701	5880	4960	3565	3551	2118
Translation / Interpretation	0	22	12	20	62	86	110
Seminars	0	250	677	220	150	120	88
Arts	0	820	1806	3430	2013	1956	1603
Gardening	0	126	470				
Total	0	6409	16837	17615	17547	17228	15146

Users Residence by Postcode							
SE1	0	24	56	195	201	293	363
SE5	0	96	201	402	396	466	461
SE11	0	52	126	356	330	319	313
SE19	0	143	296	320	482	446	401
SE21	0	79	165	263	294	362	359
SE24	0	58	132	305	365	410	413
SE27	0	225	462	601	667	618	596
SW2	0	510	1056	1003	969	844	781
SW4	0	258	542	567	501	509	489
SW8	0	88	195	263	300	454	441
SW9	0	173	367	403	569	533	563
SW12	0	198	411	424	456	624	623
SW16	0	1292	2620	2301	2119	1808	1627
Not Known	0	501	1024	961	777	661	567
Outside Lambeth	0	246	525	563	423	564	501
Total	0	3943	8178	8927	8849	8911	8498

* Figures for 2019/20 in the above tables are for the period 1 October 2019 – 15 March 2020 when the Centre was closed due to Coronavirus.

** The Centre remained closed due to Coronavirus throughout 2020/21.

FINANCIAL REVIEW

The Trustees confirm that the financial statements comply with current statutory requirements and with the requirements of Recommended Practice Accounting and Reporting by Charities.

The Company's activities are funded by lettings and events held at the premises and small grants for specific projects.

We are much indebted to donors who have contributed £8,900. Lettings' income was £49,306 for the twelve-month period, which reflects our objective to maximise revenue opportunities from the capital investment incurred over the years – this was affected in this financial year by Coronavirus restrictions (see above).

The Woodlawns Centre

Trustees' Report

The Woodlawns Centre continues to work closely with its partners, Streatham Darby and Joan Club, the Woodlawns Asian Group, the Make A Difference Black Afro-Caribbean Group, Outings for Older South Londoners, the South London Refugee Association, and Leigh Day Windrush Project. The Board of Trustees acknowledges with thanks the help given in many areas by volunteers – however, in the period of this report, as the centre was closed, 0 volunteers gave a total of 0 hours of volunteer time.

The Trustees hereby declare the following:

COMPANY'S POLICY ON RESERVES

The Trustee's policy on reserves is to build up reserves equivalent to three months' expenditure, in accordance with Charity Commission guidelines. The Centre went through a difficult period financially after termination of a contract with Lambeth Council in 2009 but is now back on a sound financial footing and is building up these reserves again for use for future capital works and maintenance. The closure of the Centre for the whole of this financial year has had a significant impact on its income and it has had to continue to pay staff so is grateful for the Government's continuation of the furlough scheme which has enabled the charity to be in a position to recommence its activities when the easing of Coronavirus restrictions permits. In addition, during that closure, other overheads such as utility and other bills have continued to be paid and met from the reduced income.

RELATED PARTIES

In 2004, the operations of the Charity were transferred from Streatham Darby and Joan Club, a registered charity number 254702. The lease of the building used by the Charity to provide its services remains the property of the original Charity. All other assets and liabilities were transferred in 2004. Streatham Darby and Joan Club Limited undertook the work previously carried out by the old Charity until this in turn was transferred to the Charity known as The Woodlawns Centre in 2014. A decision was taken at the 2018 Annual General Meeting to dissolve the Streatham Darby and Joan Club Limited Charity (number 1106274) and this work is in progress.

This will leave the original Charity – Streatham Darby and Joan Club (number 254702) – and this Charity – The Woodlawns Centre (number 1154154) – as the only two still operational. These two charities operate with such a significant degree of control over each other that they do not operate independently of each other, i.e. they meet the legal definition of related parties.

The freehold of the Club premises at 16 Leigham Court Road, London, SW16 2PJ, was acquired by the London Borough of Lambeth in 1968; the premises were leased to Streatham Darby and Joan Club (the old Charity) for a term of fifty years at an annual rent of £1.

In September 2008, a new 99-year lease was agreed between the London Borough of Lambeth and the Streatham Darby & Joan Club. Some administrative errors were belatedly discovered on the new lease which have been amended through a Deed of Variation agreed by the London Borough of Lambeth and registered with the Land Registry in 2021.

RISK ASSESSMENT BY THE BOARD OF TRUSTEES

Members of the Board of Trustees have undertaken a risk analysis and confirm that normal business and financial risks have been addressed, and that adequate insurance is in place. Internal financial controls manage risk through the practice of procedures which require authorisation of all transactions. The organisation has effective policies and procedures which are regularly reviewed to ensure that it effectively manages health and safety requirements. The risk assessment has been reviewed during this accounting period to take into account the capital development programme and will be reviewed on an annual basis when those works have been completed.

This Report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting for Charities (issued in March 2005), the Financial Reporting Standard for Smaller Entities, and in accordance with the Special Provisions relating to small companies within Part 15 of the Companies Act 2006.

This Report was approved by the Board of Trustees on 17 June 2022 and signed on its behalf by:

Roger Bowdery – Chair

Statement of Trustees' Responsibilities

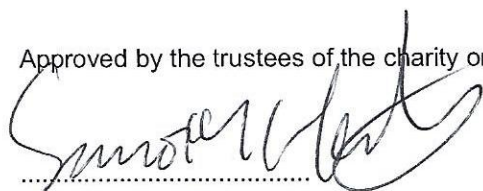
The trustees (who are also the directors of The Woodlawns Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. 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 of its incoming resources and application of resources, including its income and expenditure, for that period. 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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 enable them to ensure that the financial statements comply with the Companies Act 2006. They are also 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.

Approved by the trustees of the charity on 17 June 2022 and signed on its behalf by:



Simon Hooberman
Company Secretary and Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the
Unaudited Statutory Accounts of
The Woodlawns Centre
for the Year Ended 30 September 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Woodlawns Centre for the year ended 30 September 2021 as set out on pages 9 to 17 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of The Woodlawns Centre, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of The Woodlawns Centre and state those matters that we have agreed to state to the Board of Directors of The Woodlawns Centre, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Woodlawns Centre and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The Woodlawns Centre has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of The Woodlawns Centre. You consider that The Woodlawns Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The Woodlawns Centre. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

A handwritten signature in black ink, consisting of a stylized 'M' followed by a long horizontal stroke that tapers off to the right. The signature is written over a dotted line.

17 June 2022

Independent Examiner's Report to the trustees of The Woodlawns Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2021 which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Woodlawns Centre (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 Woodlawns Centre 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 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 Woodlawns Centre 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.



Ronnell Murphy
ICAEW

84 Crantock Road
Catford
London
SE6 2QP

17 June 2022

The Woodlawns Centre

Statement of Financial Activities for the Year Ended 30 September 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	8,900	-	8,900
Other trading activities	4	24,679	-	24,679
Other income	5	49,306	-	49,306
Total income		82,885	-	82,885
Expenditure on:				
Raising funds	6	(47,986)	-	(47,986)
Charitable activities	7	(25,454)	-	(25,454)
Total expenditure		(73,440)	-	(73,440)
Net income		9,445	-	9,445
Net movement in funds		9,445	-	9,445
Reconciliation of funds				
Total funds brought forward		7,123	3,710	10,833
Total funds carried forward	16	16,568	3,710	20,278
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	278	-	278
Other trading activities	4	18,483	-	18,483
Other income	5	78,100	-	78,100
Total income		96,861	-	96,861
Expenditure on:				
Raising funds	6	(57,066)	-	(57,066)
Charitable activities	7	(29,752)	-	(29,752)
Total expenditure		(86,818)	-	(86,818)
Net income		10,043	-	10,043
Net movement in funds		10,043	-	10,043
Reconciliation of funds				
Total funds brought forward		(2,920)	3,710	790
Total funds carried forward	16	7,123	3,710	10,833

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 16.

The Woodlawns Centre

(Registration number: 08360821)
Balance Sheet as at 30 September 2021

	Note	2021 £	2020 £
Fixed assets			
Investments	12	100	100
Current assets			
Debtors	13	346	346
Cash at bank and in hand		<u>62,553</u>	<u>44,329</u>
		62,899	44,675
Creditors: Amounts falling due within one year	14	<u>(30,649)</u>	<u>(21,870)</u>
Net current assets		<u>32,250</u>	<u>22,805</u>
Total assets less current liabilities		32,350	22,905
Creditors: Amounts falling due after more than one year	15	<u>(12,072)</u>	<u>(12,072)</u>
Net assets		<u>20,278</u>	<u>10,833</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		3,710	3,710
Unrestricted income funds			
Unrestricted funds		<u>16,568</u>	<u>7,123</u>
Total funds	16	<u>20,278</u>	<u>10,833</u>

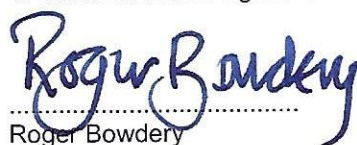
For the financial year ending 30 September 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

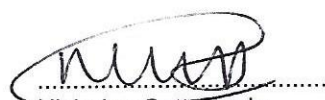
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 17 were approved by the trustees, and authorised for issue on 17 June 2022 and signed on their behalf by:



Roger Bowdery
Chairman and Trustee


Nicholas Cattermole
Trustee

The notes on pages 11 to 17 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 30 September 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Woodlawns
16 Leigham Court Road
Streatham
London
SW16 2PJ

These financial statements were authorised for issue by the trustees on 17 June 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Woodlawns Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Notes to the Financial Statements for the Year Ended 30 September 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Investment properties

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined annually by external valuers. The valuers use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Notes to the Financial Statements for the Year Ended 30 September 2021

1 Charity status

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The address of its registered office is:

The Woodlawns
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Summary of significant accounting policies and key accounting estimates

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Statement of compliance

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The Woodlawns Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Notes to the Financial Statements for the Year Ended 30 September 2021

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	8,900	8,900
Total for 2021	8,900	8,900
Total for 2020	278	278

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Other income from other trading activities	24,679	24,679
Total for 2021	24,679	24,679
Total for 2020	18,483	18,483

Notes to the Financial Statements for the Year Ended 30 September 2021

5 Other income

	Unrestricted funds General £	Total funds £
Rental income	49,306	49,306
Total for 2021	49,306	49,306
Total for 2020	76,887	76,887

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	8	47,986	47,986
Total for 2021		47,986	47,986
Total for 2020		57,066	57,066
			Total costs £

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	8	24,702	24,702
Governance costs	8	752	752
Total for 2021		25,454	25,454
Total for 2020		29,752	29,752
			Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £752 (2020 - £1,342) which relate directly to charitable activities. See note 8 for further details.

Notes to the Financial Statements for the Year Ended 30 September 2021

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Other governance costs	752	752
Total for 2021	752	752
Total for 2020	1,342	1,342

9 Net incoming/outgoing resources

Net incoming resources for the year include:

2021
£

10 Trustees remuneration and expenses

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Fixed asset investments

	2021 £	2020 £
Investment properties	100	100

Investment properties

	Investment properties £
Cost or Valuation	
At 1 October 2020	100
Provision	
At 30 September 2021	-
Net book value	
At 30 September 2021	100
At 30 September 2020	100

There has been no valuation of investment property by an independent valuer.

13 Debtors

	2021 £	2020 £
Trade debtors	346	346

Notes to the Financial Statements for the Year Ended 30 September 2021

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,376	2,217
Other taxation and social security	14,120	10,111
Other creditors	14,153	9,542
	<u>30,649</u>	<u>21,870</u>

15 Creditors: amounts falling due after one year

	2021 £	2020 £
Other loans	<u>12,072</u>	<u>12,072</u>

16 Funds

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Balance at 30 September 2021 £
Unrestricted funds				
General	7,123	82,885	(73,440)	16,568
Restricted funds	<u>3,710</u>	<u>-</u>	<u>-</u>	<u>3,710</u>
Total funds	<u>10,833</u>	<u>82,885</u>	<u>(73,440)</u>	<u>20,278</u>
	Balance at 1 October 2019 £	Incoming resources £	Resources expended £	Balance at 30 September 2020 £
Unrestricted funds				
General	(2,920)	96,861	(86,818)	7,123
Restricted funds	<u>3,710</u>	<u>-</u>	<u>-</u>	<u>3,710</u>
Total funds	<u>790</u>	<u>96,861</u>	<u>(86,818)</u>	<u>10,833</u>

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2021 £
Fixed asset investments	100	-	100
Current assets	62,899	-	62,899
Current liabilities	(28,649)	-	(28,649)
Creditors over 1 year	<u>-</u>	<u>(12,072)</u>	<u>(12,072)</u>
Total net assets	<u>34,350</u>	<u>(12,072)</u>	<u>22,278</u>

The Woodlawns Centre

Notes to the Financial Statements for the Year Ended 30 September 2021

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2020 £
Fixed asset investments	100	-	100
Current assets	44,675	-	44,675
Current liabilities	(21,870)	-	(21,870)
Creditors over 1 year	-	(12,072)	(12,072)
Total net assets	<u>22,905</u>	<u>(12,072)</u>	<u>10,833</u>

18 Analysis of net funds

	At 1 October 2020 £	Financing cash flows £	At 30 September 2021 £
Cash at bank and in hand	<u>44,329</u>	<u>(44,329)</u>	<u>-</u>
Net debt	<u>44,329</u>	<u>(44,329)</u>	<u>-</u>
		At 1 October 2019 £	At 30 September 2020 £
Net debt		<u>-</u>	<u>-</u>

The Woodlawns Centre

Statement of Financial Activities by fund for the Year Ended 30 September 2021

Unrestricted Funds

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	8,900	278
Other trading activities	24,679	18,483
Rental income	49,306	76,887
Other income	<u>-</u>	<u>1,213</u>
Total income	<u>82,885</u>	<u>96,861</u>
Expenditure on:		
Raising funds	(47,986)	(57,066)
Charitable activities	<u>(25,454)</u>	<u>(29,752)</u>
Total expenditure	<u>(73,440)</u>	<u>(86,818)</u>
Net income	<u>9,445</u>	<u>10,043</u>
Net movement in funds	9,445	10,043
Reconciliation of funds		
Total funds brought forward	<u>7,123</u>	<u>(2,920)</u>
Total funds carried forward	<u><u>16,568</u></u>	<u><u>7,123</u></u>

The Woodlawns Centre

Statement of Financial Activities by fund for the Year Ended 30 September 2021

Restricted Funds

	Total Restricted Funds 2021 £	Total Restricted Funds 2020 £
Income and Endowments from:		
Expenditure on:		
Net income/(expenditure)	-	-
Reconciliation of funds		
Total funds brought forward	<u>3,710</u>	<u>3,710</u>
Total funds carried forward	<u><u>3,710</u></u>	<u><u>3,710</u></u>

Detailed Statement of Financial Activities for the Year Ended 30 September 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	8,900	278
Other trading activities (analysed below)	24,679	18,483
Other income (analysed below)	49,306	78,100
	<u>82,885</u>	<u>96,861</u>
Total income		
Expenditure on:		
Raising funds (analysed below)	(47,986)	(57,066)
Charitable activities (analysed below)	(25,454)	(29,752)
	<u>(73,440)</u>	<u>(86,818)</u>
Total expenditure		
Net income	<u>9,445</u>	<u>10,043</u>
Net movement in funds	9,445	10,043
Reconciliation of funds		
Total funds brought forward	10,833	790
Total funds carried forward	<u>20,278</u>	<u>10,833</u>

The Woodlawns Centre

Detailed Statement of Financial Activities for the Year Ended 30 September 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Appeals and donations	8,900	278
	<u>8,900</u>	<u>278</u>
<i>Other trading activities</i>		
UK Government grants	24,679	13,712
Catering	-	4,771
	<u>24,679</u>	<u>18,483</u>
<i>Other income</i>		
Rental income	49,306	76,887
Other income	-	1,213
	<u>49,306</u>	<u>78,100</u>
<i>Raising funds</i>		
Catering Expenses	-	(1,915)
Wages and salaries	(19,280)	(21,599)
Staff pensions (Defined contribution) - pension scheme 1	(938)	(1,099)
Security cost	(1,051)	(3,384)
Water rates	(1,332)	(1,777)
Light, heat and power	(6,435)	(5,817)
Insurance	(2,399)	(2,466)
General maintenance	(2,904)	(4,376)
Telephone and fax	(944)	(1,419)
Office expenses	-	(61)
Sundry expenses	(82)	41
Cleaning	(3,875)	(4,747)
Accountancy fees	(6,177)	(6,178)
Legal and professional fees	(2,555)	(2,245)
Bank charges	(14)	(24)
	<u>(47,986)</u>	<u>(57,066)</u>
<i>Charitable activities</i>		
Wages and salaries	(9,932)	(11,127)
Staff pensions (Defined contribution) - pension scheme 1	(483)	(566)
Security Cost	(542)	(1,743)
Water rates	(668)	(916)
Light, heat and power	(3,315)	(2,996)
Insurance	(1,236)	(1,271)
General maintenance	(1,496)	(2,254)
Telephone and fax	(486)	(730)
Office expenses	-	(32)
Sundry expenses	(42)	21
Cleaning	(1,996)	(2,445)
Accountancy fees	(3,183)	(3,183)
Legal and professional fees	(1,316)	(1,156)
Bank charges	(7)	(12)
Sundry expenses	-	(159)
Admin and Governance	(752)	(1,183)
	<u>(25,454)</u>	<u>(29,752)</u>

This page does not form part of the statutory financial statements.