

Cotteslowe and District Community Association
Unaudited Financial Statements
31 March 2021

Cotteslowe and District Community Association

Financial Statements

Year ended 31 March 2021

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Cotteslowe and District Community Association

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Cotteslowe and District Community Association

Charity registration number 1154860

Principal office 31 Wren Road
Oxford
OX2 7SX

The trustees

A Childs
D Anderson
H Baker
S Buckley
A Johnson
S McCready
S Scheele
T Blake (Appointed 18 March 2021)

Independent examiner Nicola Jane Cadwallader FCCA
For and On Behalf of
David Cadwallader & Co Limited
Suite 3 Bignell Park Barns
Chesterton
Bicester Oxon
OX26 1TD

Cutteslowe and District Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Structure, governance and management

The charity is a charitable incorporated organisation (Charity Commission No 1154860) which was registered on 4 December 2013 and is governed by a constitution agreed at its annual meeting.

Funds from the unincorporated charity Cutteslowe and District Community Association (registered charity no. 304340) were donated to the charity on that date.

Trustees are elected at the annual meeting of the charity. New trustees are co-opted at other times but their appointment must be confirmed at the next annual meeting.

The Association aims to have a board of trustees which:

- a) contains the skills and expertise (for example in personnel, finance, health and safety, safeguarding, data protection and premises management) which are required to run a modern charity effectively, and
- b) understands the nature of the issues facing the particular community which it seeks to serve and can develop strategies to address them.

The day-to-day operations of the Community Centre (hereinafter called 'the Centre') are managed by the Centre Manager who reports directly to the Board of Trustees. From January 2021, this role is fulfilled by Stephanie Jankovic.

The trustees meet as a management committee at least 10 times a year. These meetings are also attended by an official from the City Council, local City and County Councillors and the Centre's manager. Others are invited as necessary. The trustees meet separately as required to consider particular issues. Sub-committees meet regularly to monitor aspects of the Association's operations.

Cotteslowe and District Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Objectives and activities

The objectives of the charity are to:

- a) promote the benefit of the inhabitants of the area of benefit without distinction of gender, sexual orientation, nationality, age, disability, race or of political, religious or other opinions by associating together the said inhabitants and the statutory authorities, voluntary and other organisations 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 for the said inhabitants; and,
- b) establish, or secure the establishment, of a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the above objects;

The Association shall be non-party in politics and non-sectarian in religion. The area of benefit shall be Cotteslowe and the surrounding district.

Activities

Its principal activities in furtherance of these objectives are

- a) to maintain a community centre which is available for hire by individuals and groups, and
- b) to run events and activities for the benefit of the whole community and for particular groups within it. As a general rule projects are not initiated until full funding for them has been secured.

The Association currently employs a part-time Centre Manager and a part-time assistant. Other staff are engaged to assist in the running of particular activities as required.

The staff are assisted by over 50 volunteers who take an active part in the running of particular activities to whom the trustees offer their warmest thanks.

The charity maintains strong links with a range of organisations including government agencies, local authorities, schools, other charities, neighbourhood groups and private trusts.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Cotteslowe and District Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance

Because of the restrictions brought in by the government to curb the spread of covid, the Centre closed all operations on 23rd March 2020 and effectively stayed closed for the following 12 months with a single exception. All employees were furloughed but, while most remained furloughed until the middle of 2021, by the fourth quarter of 2020 we had brought back the Centre Manager (on reduced hours) to start on preparations for restarting some activities. The Association was in receipt of grants under the Job Retention Scheme as well as Government grants supporting small businesses (which in our case offset our loss of income from not being able to hire out our hall and rooms) and rates relief.

The single exception to our closure was hosting the Cotteslowe Community Larder from June 2020 onwards. The Larder, effectively managed by volunteers from St Andrew's Church, Linton Road, Oxford, and backed by Oxford City Council, operates one day a week and at its peak had over 100 subscribers. As restrictions have been steadily removed, usage has fallen back slightly but regularly over 70 families are accessing food and other necessities each week, sourced in the main from South Oxfordshire Food and Education Alliance (SOFEA) and donations from local residents and stores. We believe that the Larder will remain a permanent part of our portfolio of activities.

The only activity to resume again during the year was Sunnymead Minnows, albeit in reduced numbers because of distancing, which restarted in autumn 2020 and took place in another venue. We were anxious to try to recoup as much as possible of the playtime that our under 5s had lost throughout lockdown and this was the first age group that was allowed to come together. As restrictions have eased, Minnows has almost reverted to the full range of activities that it was providing pre Covid.

During the period of lockdown we have continued the refurbishment of the Centre. Our main Hall has been redecorated (thanks to a legacy from Councillor Jean Fooks) and our 50 year old toilets have been completely replaced, thanks mainly to a grant from the Summertown/St Margarets Neighbourhood Forum. The only part of the Centre still to be tackled is the kitchen, which we expect to renovate in 2022.

Financial review

Because of lockdown the normal pattern of income and expenditure was somewhat different in the year to March 2021. We were unable to hire out rooms and none of our usual community activities took place. Government support in the form of the Job Retention Scheme and grants to small businesses plugged part of the gap, and we are most grateful that grant giving trusts and individual donors in our locality, who have contributed so much in the past, continued to support the Association throughout the year. This level of support will mean that, though 2021 has been another year of reduced activity, we will start 2022 in a healthy financial position and with plans for further growth.

The trustees' annual report was approved on 27 January 2022 and signed on behalf of the board of trustees by:

Ann Childs
Chair and Trustee

Cotteslowe and District Community Association

Independent Examiner's Report to the Trustees of Cotteslowe and District Community Association

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Cotteslowe and District Community Association ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Nicola Jane Cadwallader FCCA
Independent Examiner

For and On Behalf of
David Cadwallader & Co Limited
Suite 3 Bignell Park Barns
Chesterton
Bicester Oxon
OX26 1TD

Cutteslowe and District Community Association

Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	3	91,474	16,093	107,567	82,199
Charitable activities	4	(235)	—	(235)	19,478
Other trading activities	5	—	—	—	1,548
Investment income	6	120	—	120	207
Total income		<u>91,359</u>	<u>16,093</u>	<u>107,452</u>	<u>103,432</u>
Expenditure					
Expenditure on charitable activities	7,8	71,029	18,551	89,580	133,613
Total expenditure		<u>71,029</u>	<u>18,551</u>	<u>89,580</u>	<u>133,613</u>
Net income/(expenditure)		<u>20,330</u>	<u>(2,458)</u>	<u>17,872</u>	<u>(30,181)</u>
Transfers between funds		(612)	612	—	—
Net movement in funds		<u>19,718</u>	<u>(1,846)</u>	<u>17,872</u>	<u>(30,181)</u>
Reconciliation of funds					
Total funds brought forward		54,438	15,380	69,818	100,000
Total funds carried forward		<u>74,156</u>	<u>13,534</u>	<u>87,690</u>	<u>69,818</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 11 to 18 form part of these financial statements.

Cutteslowe and District Community Association

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	14		788	1,558
Current assets				
Debtors	15	1,606		1,096
Cash at bank and in hand		<u>86,488</u>		<u>69,264</u>
		88,094		70,360
Creditors: amounts falling due within one year	16	<u>1,192</u>		<u>2,099</u>
Net current assets			86,902	68,261
Total assets less current liabilities			87,690	69,819
Net assets			<u>87,690</u>	<u>69,819</u>
Funds of the charity				
Restricted funds			13,534	15,380
Unrestricted funds			<u>74,156</u>	<u>54,438</u>
Total charity funds	19		<u>87,690</u>	<u>69,818</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 January 2022, and are signed on behalf of the board by:

Ann Childs
Chair and Trustee

Donald Anderson
Treasurer and Trustee

Ann Johnson
Finance Committee Chair and Trustee

The notes on pages 11 to 18 form part of these financial statements.

Cotteslowe and District Community Association

Accounting Policies

Year ended 31 March 2021

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

The accounts have been prepared on a going concern basis. In making their assessment the Trustees have considered the impact of Covid-19 as outlined in the Trustees' Annual Report.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are general funds available for the general objectives of the charity.

Designated funds are unrestricted reserves that have been set aside by the Charity for particular purposes.

Restricted funds can only be used for the purposes for which they have been given, within the objectives of the Charity. The costs of raising and administering such funds are charged against those specific funds. The various funds are detailed in the notes to the accounts.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Cotteslowe and District Community Association

Accounting Policies *(continued)*

Year ended 31 March 2021

Resources expended

Expenditure is included on the accruals basis and is recognised when there is a legal or constructive obligation to pay for the goods or services.

As the Charity is not registered for VAT, all expenditure is shown inclusive of VAT.

Tangible assets

All capital expenditure in excess of £1,000, for a single item or a group of similar items, is capitalised.

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:

Fixtures & Fittings	-	20% straight line
Computer Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Cuttleslowe and District Community Association

Accounting Policies *(continued)*

Year ended 31 March 2021

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Cotteslowe and District Community Association

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Wren Road, Oxford, OX2 7SX.

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 Charities Act 2011.

3. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Gift Aid	2,877	—	2,877
Appeals, donations and pledges	17,965	806	18,771
Summertown/ Wolvercote Church Partnership	—	—	—
City and County Councillors	500	344	844
Oxford City Council	—	736	736
Grants			
Grants receivable	—	—	—
Oxford City Council	3,500	—	3,500
Oxfordshire County Council	—	—	—
Tolkein Trust	15,000	—	15,000
St Michael's & All Saints Trust	—	—	—
St Margaret's Institute	9,847	—	9,847
Mactaggart Third Fund	—	1,000	1,000
Oxford Community Foundation	—	3,817	3,817
River Learning Trust	—	—	—
Wates Foundation	4,636	4,000	8,636
Government grant income	37,149	5,390	42,539
Other donations and legacies			
Doris Field	—	—	—
Jean Fooks	—	—	—
	<u>91,474</u>	<u>16,093</u>	<u>107,567</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Gift Aid	2,577	—	2,577
Appeals, donations and pledges	13,892	641	14,533
Summertown/ Wolvercote Church Partnership	—	500	500
City and County Councillors	10,838	—	10,838
Oxford City Council	—	—	—

Cotteslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Grants receivable	–	250	250
Oxford City Council	–	5,000	5,000
Oxfordshire County Council	–	16,000	16,000
Tolkein Trust	15,000	–	15,000
St Michael's & All Saints Trust	–	6,000	6,000
St Margaret's Institute	–	–	–
Mactaggart Third Fund	–	2,500	2,500
Oxford Community Foundation	–	–	–
River Learning Trust	–	3,000	3,000
Wates Foundation	–	–	–
Government grant income	–	–	–
Other donations and legacies			
Doris Field	–	1,000	1,000
Jean Fooks	5,001	–	5,001
	<u>47,308</u>	<u>34,891</u>	<u>82,199</u>

4. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Playscheme fees	–	–	–
Art club fees	–	–	–
Dance club fees	–	–	–
Community lunch/cafe	–	–	–
Room hire	(235)	–	(235)
	<u>(235)</u>	<u>–</u>	<u>(235)</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Playscheme fees	–	2,149	2,149
Art club fees	–	34	34
Dance club fees	–	39	39
Community lunch/cafe	682	–	682
Room hire	16,574	–	16,574
	<u>17,256</u>	<u>2,222</u>	<u>19,478</u>

Cotteslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	—	—	1,198	1,198
Bingo	—	—	350	350
	<u>—</u>	<u>—</u>	<u>1,548</u>	<u>1,548</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	120	<u>120</u>	207	<u>207</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General Centre running costs	69,933	—	69,933
Playscheme	—	—	—
Art Club	—	2,363	2,363
Family Film Club	—	—	—
Dance Club	—	1,697	1,697
Street Party	—	—	—
Sunnymead Minnows	—	7,739	7,739
Seniors	—	3,532	3,532
Newsletter	—	—	—
Community Larder	—	3,220	3,220
Support costs	1,096	—	1,096
	<u>71,029</u>	<u>18,551</u>	<u>89,580</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General Centre running costs	99,203	—	99,203
Playscheme	—	15,779	15,779
Art Club	—	1,861	1,861
Family Film Club	—	550	550
Dance Club	—	179	179
Street Party	—	15	15
Sunnymead Minnows	—	11,122	11,122
Seniors	—	3,532	3,532
Newsletter	—	293	293
Community Larder	—	—	—
Support costs	1,080	—	1,079
	<u>100,283</u>	<u>33,331</u>	<u>133,613</u>

Cotteslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2021 £	Total fund 2020 £
General Centre running costs	69,933	—	—	69,933	99,203
Playscheme	—	—	—	—	15,779
Art Club	2,363	—	—	2,363	1,861
Family Film Club	—	—	—	—	550
Dance Club	1,697	—	—	1,697	179
Street Party	—	—	—	—	15
Sunnymead Minnows	7,739	—	—	7,739	11,122
Seniors	3,532	—	—	3,532	3,532
Newsletter	—	—	—	—	293
Community Larder	—	3,220	—	3,220	—
Governance costs	—	—	1,096	1,096	1,079
	<u>85,264</u>	<u>3,220</u>	<u>1,096</u>	<u>89,580</u>	<u>133,613</u>

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>770</u>	<u>770</u>

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>990</u>	<u>990</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	31,448	47,172
Employer contributions to pension plans	<u>1,007</u>	<u>940</u>
	<u>32,455</u>	<u>48,112</u>

The Charity employees staff as follows:

Centre manager	25 hours a week
Administration assistant	20 hours a week
Seniors co-ordinator	22 hours per calendar month
Art club leader	2 hours a week
Dance Club leader	1.5 hours a week

The charity received income of £23,109 under the Government Job Retention Scheme, the income being shown within Government Grant income in Note 3.

Cotteslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Staff costs *(continued)*

The average head count of employees during the year was 5 (2020: 6).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

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. Transfers between funds

Where expenditure on a restricted fund exceeds income, the balance is covered by a transfer from general reserves.

The detail is shown in note 19.

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	<u>7,352</u>	<u>1,773</u>	<u>9,125</u>
Depreciation			
At 1 April 2020	6,982	585	7,567
Charge for the year	<u>185</u>	<u>585</u>	<u>770</u>
At 31 March 2021	<u>7,167</u>	<u>1,170</u>	<u>8,337</u>
Carrying amount			
At 31 March 2021	<u>185</u>	<u>603</u>	<u>788</u>
At 31 March 2020	<u>370</u>	<u>1,188</u>	<u>1,558</u>

15. Debtors

	2021 £	2020 £
Other debtors	<u>1,606</u>	<u>1,096</u>

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	990	990
Other creditors	<u>202</u>	<u>1,109</u>
	<u>1,192</u>	<u>2,099</u>

Cuttleslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,007 (2020: £940).

18. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	<u>42,539</u>	<u>—</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	30,592	77,512	(37,623)	(612)	69,869
Centre Assistant	—	—	—	—	—
Playscheme	—	—	—	—	—
Centre refurbishment	23,846	13,847	(33,406)	—	4,287
Seniors	—	—	—	—	—
	<u>54,438</u>	<u>91,359</u>	<u>(71,029)</u>	<u>(612)</u>	<u>74,156</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	29,542	42,975	(53,412)	11,487	30,592
Centre Assistant	2,927	—	(2,927)	—	—
Playscheme	2,500	—	—	(2,500)	—
Centre refurbishment	44,446	23,344	(43,944)	—	23,846
Seniors	915	—	—	(915)	—
	<u>80,330</u>	<u>66,319</u>	<u>(100,283)</u>	<u>8,072</u>	<u>54,438</u>

Cuttleslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Newsletter	77	—	—	—	77
Playscheme	—	—	—	—	—
Girls R Us	—	—	—	—	—
Art Club	—	1,961	(2,362)	401	—
Dance Club	1,144	578	(1,697)	—	25
Seniors	—	3,086	(3,532)	446	—
Allotment Club	—	—	—	—	—
Street Party	—	—	—	—	—
Sunnymead Minnows	13,265	5,114	(7,740)	—	10,639
Good Neighbour Scheme	93	—	—	—	93
Boys Club	—	—	—	—	—
Small & Vital	—	—	—	—	—
Family Film Club	566	—	—	—	566
50s Connect	235	—	—	(235)	—
Dorris Field	—	—	—	—	—
Community Larder	—	5,354	(3,220)	—	2,134
	<u>15,380</u>	<u>16,093</u>	<u>(18,551)</u>	<u>612</u>	<u>13,534</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Newsletter	370	—	(293)	—	77
Playscheme	1,349	14,649	(15,779)	(219)	—
Girls R Us	294	—	—	(294)	—
Art Club	1,122	34	(1,861)	705	—
Dance Club	1,284	39	(179)	—	1,144
Seniors	—	—	(3,532)	3,532	—
Allotment Club	470	—	—	(470)	—
Street Party	15	—	(15)	—	—
Sunnymead Minnows	7,368	21,391	(11,122)	(4,372)	13,265
Good Neighbour Scheme	93	—	—	—	93
Boys Club	950	—	—	(950)	—
Small & Vital	124	—	—	(124)	—
Family Film Club	1,116	—	(550)	—	566
50s Connect	5,115	—	—	(4,880)	235
Dorris Field	—	1,000	—	(1,000)	—
Community Larder	—	—	—	—	—
	<u>19,670</u>	<u>37,113</u>	<u>(33,331)</u>	<u>(8,072)</u>	<u>15,380</u>

Cutteslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	788	—	788
Current assets	74,560	13,534	88,094
Creditors less than 1 year	(1,192)	—	(1,192)
Net assets	<u>74,156</u>	<u>13,534</u>	<u>87,690</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,558	—	1,558
Current assets	54,980	15,380	70,360
Creditors less than 1 year	(2,099)	—	(2,099)
Net assets	<u>54,439</u>	<u>15,380</u>	<u>69,819</u>

21. Related parties

No transactions with related parties were undertaken such as are required to be disclosed under the FRS102.

Cotteslowe and District Community Association

Management Information

Year ended 31 March 2021

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

Cotteslowe and District Community Association

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Gift Aid	2,877	2,577
Appeals, donations and pledges	18,771	14,533
Summertown/ Wolvercote Church Partnership	—	500
City and County Councillors	844	10,838
Oxford City Council	736	—
Grants receivable	—	250
Oxford City Council	3,500	5,000
Oxfordshire County Council	—	16,000
Tolkein Trust	15,000	15,000
St Michael's & All Saints Trust	—	6,000
St Margaret's Institute	9,847	—
Mactaggart Third Fund	1,000	2,500
Oxford Community Foundation	3,817	—
River Learning Trust	—	3,000
Wates Foundation	8,636	—
Government grant income	42,539	—
Doris Field	—	1,000
Jean Fooks	—	5,001
	<u>107,567</u>	<u>82,199</u>
Charitable activities		
Playscheme fees	—	2,149
Art club fees	—	34
Dance club fees	—	39
Community lunch/cafe	—	682
Room hire	(235)	16,574
	<u>(235)</u>	<u>19,478</u>
Other trading activities		
Fundraising events	—	1,198
Bingo	—	350
	<u>—</u>	<u>1,548</u>
Investment income		
Bank interest receivable	120	207
	<u>120</u>	<u>207</u>
Total income	<u>107,452</u>	<u>103,432</u>

Cuttleslowe and District Community Association

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Purchases	—	293
Wages and salaries	31,448	47,172
Pension costs	1,007	940
Rates and water	243	2,221
Light and heat	1,810	1,573
Repairs and maintenance	33,591	230
Insurance	962	995
Other establishment	6,098	7,550
Legal and professional fees	601	2,543
Telephone	732	780
Other office costs	11,869	16,903
Depreciation	770	770
Centre Refurbishment	449	51,643
	<u>89,580</u>	<u>133,613</u>
Total expenditure	<u>89,580</u>	<u>133,613</u>
Net income/(expenditure)	<u>17,872</u>	<u>(30,181)</u>

Cotteslowe and District Community Association

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
General Centre running costs		
<i>Activities undertaken directly</i>		
Wages/salaries	29,085	31,550
Pension costs	1,007	940
Rates & water	243	2,221
Light & heat	1,810	1,573
Repairs & maintenance	33,591	230
Insurance	962	995
Other establishment	869	1,821
Legal and professional fees	(495)	1,464
Telephone	732	780
Other office costs	910	5,216
Depreciation	770	770
Centre refurbishment	449	51,643
	<u>69,933</u>	<u>99,203</u>
Playscheme		
<i>Activities undertaken directly</i>		
Wages/salaries	—	10,229
General expenses	—	5,550
	<u>—</u>	<u>15,779</u>
Art Club		
<i>Activities undertaken directly</i>		
Wages/salaries	2,363	1,861
	<u>—</u>	<u>—</u>
Family Film Club		
<i>Activities undertaken directly</i>		
Other office costs	—	550
	<u>—</u>	<u>—</u>
Dance Club		
<i>Activities undertaken directly</i>		
Direct charitable activity 8 - other establishment	1,697	179
	<u>—</u>	<u>—</u>
Street Party		
<i>Activities undertaken directly</i>		
Other office costs	—	15
	<u>—</u>	<u>—</u>
Sunnymead Minnows		

Cotteslowe and District Community Association

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Activities undertaken directly		
Other office costs	<u>7,739</u>	<u>11,122</u>
Seniors		
Activities undertaken directly		
Wages/salaries	—	3,532
Other establishment	<u>3,532</u>	<u>—</u>
	<u>3,532</u>	<u>3,532</u>
Newsletter		
Activities undertaken directly		
Purchases	<u>—</u>	<u>293</u>
Community Larder		
Grant funding activities		
Other office costs	<u>3,220</u>	<u>—</u>
Governance costs		
Governance costs - accountancy fees	<u>1,096</u>	<u>1,079</u>
Expenditure on charitable activities	<u>89,580</u>	<u>133,613</u>