

CHARITY REGISTRATION NUMBER: 1154860

Cotteslowe and District Community Association
Unaudited Financial Statements
31 March 2023

Cuttleslowe and District Community Association

Financial Statements

Year ended 31 March 2023

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Cotteslowe and District Community Association

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

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
S McCready
S Scheele
T Blake
A Johnson (Retired 21 March 2023)
P Woolley (Retired 14 February 2023)

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 2023

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 has been fulfilled by Stephanie Jankovic.

The trustees meet as a management committee at least 9 times a year. These meetings are frequently 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.

Cutteslowe and District Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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 Cutteslowe 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 30 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 and works with a range of organisations including government agencies, local authorities, private and state schools, religious establishments, 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 2023

Achievements and performance

Unlike the previous two years that had been impacted by covid, the Community Centre was fully in action throughout the year to March 2023. Fortunately, we have been able to find new regular hirers to replace those that could no longer operate during and after covid, we have added to the number of activities that we initiate, and we are delighted to see a steady rise in the use of our facilities and rooms by local residents for parties and other private events.

One of the reasons for the latter has been that, after three years and at a cost of over £60,000, we have finally finished the last stage of the refurbishment of the Centre with the total remodeling of our kitchen. We now have a building that is considerably more attractive internally and a more functional environment in which our team can work.

Essentially any community centre is about supporting the local community either by ourselves or in cooperation with others and we have carried on throughout the last year trying to do this. Cotteslowe Larder, run by Cotteslowe Connected Church, now has about 130 members with 90 to 100 families using it every week and also coincides with a drop in clinic with advisors from Citizens Advice. We continue to do a significant amount of work with children: through after school clubs; through Minnows, which has three sessions a week for under 5's and their parents or carers; and through our programme during the summer holidays which this year attracted over 330 children from 200 families to one event or another. At the end of the year we inaugurated a Cotteslowe "Wishing Tree" project, matching, anonymously, donors of Christmas gifts with 80 children from families in need. At the other end of the age spectrum we have welcomed a second Seniors group and instigated a warm room.

None of which can happen without outside help and we remain immensely grateful to all those who volunteer and who generously support us financially.

Financial review

Outgoings in the year to March 2023 were just over £22,000 greater than our income of £100,000. The bulk of the shortfall was associated with the refurbishment of the kitchen on which we spent ca £30,000, partly offset by a grant of £10,000 during the year. We foreshadowed a year ago that we expected our running costs to increase, which they have, but we are confident that we can offset these and any future cost increases. The funds carried forward at March 31st provide a more than adequate platform for maintaining all our activities in the current year.

The trustees' annual report was approved on 28 January 2024 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 2023

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 2023.

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 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	44,847	37,671	82,518	69,208
Charitable activities	5	13,946	—	13,946	4,786
Other trading activities	6	3,370	—	3,370	257
Investment income	7	344	—	344	14
Other income	8	—	—	—	161
Total income		<u>62,507</u>	<u>37,671</u>	<u>100,178</u>	<u>74,426</u>
Expenditure					
Expenditure on charitable activities	9	89,738	32,558	122,296	76,101
Total expenditure		<u>89,738</u>	<u>32,558</u>	<u>122,296</u>	<u>76,101</u>
Net expenditure		<u>(27,231)</u>	<u>5,113</u>	<u>(22,118)</u>	<u>(1,675)</u>
Transfers between funds		7,986	(7,986)	—	—
Net movement in funds		<u>(19,245)</u>	<u>(2,873)</u>	<u>(22,118)</u>	<u>(1,675)</u>
Reconciliation of funds					
Total funds brought forward		68,882	17,133	86,015	87,690
Total funds carried forward		<u>49,637</u>	<u>14,260</u>	<u>63,897</u>	<u>86,015</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 8 to 17 form part of these financial statements.

Cutteslowe and District Community Association

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	15		—	18
Current assets				
Cash at bank and in hand		66,243		87,100
Creditors: amounts falling due within one year	16	<u>2,346</u>		<u>1,103</u>
Net current assets			<u>63,897</u>	<u>85,997</u>
Total assets less current liabilities			<u>63,897</u>	<u>86,015</u>
Net assets			<u>63,897</u>	<u>86,015</u>
Funds of the charity				
Restricted funds			14,260	17,133
Unrestricted funds			<u>49,637</u>	<u>68,882</u>
Total charity funds	19		<u>63,897</u>	<u>86,015</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 January 2024, and are signed on behalf of the board by:

Ann Childs
Chair and Trustee

Donald Anderson
Treasurer and Trustee

The notes on pages 8 to 17 form part of these financial statements.

Cotteslowe and District Community Association

Notes to the Financial Statements

Year ended 31 March 2023

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. Accounting policies

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.

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.

Cotteslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

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.

Cotteslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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.

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.

Cotteslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Gift Aid	1,807	–	1,807
Appeals, donations and pledges	23,040	1,215	24,255
City and County Councillors	–	500	500
Brad Foundation	–	5,000	5,000
Grants			
Oxford City Council	–	1,000	1,000
Summertown/St Margarets Neighbourhood Forum	–	1,150	1,150
Tolkein Trust	10,000	5,000	15,000
St Michael's & All Saints Trust	–	–	–
Mactaggart Third Fund	–	1,000	1,000
Wolvercote Neighbourhood Forum	10,000	790	10,790
Oxford Community Foundation	–	18,245	18,245
St Andrews PCC	–	871	871
Other grants	–	2,900	2,900
Government grant income	–	–	–
	<u>44,847</u>	<u>37,671</u>	<u>82,518</u>

Cotteslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Gift Aid	1,663	—	1,663
Appeals, donations and pledges	18,009	3,280	21,289
City and County Councillors	500	5,600	6,100
Brad Foundation	—	—	—
Grants			
Oxford City Council	—	3,000	3,000
Summertown/St Margarets Neighbourhood Forum	—	—	—
Tolkein Trust	—	15,000	15,000
St Michael's & All Saints Trust	—	2,000	2,000
Mactaggart Third Fund	—	—	—
Wolvercote Neighbourhood Forum	—	—	—
Oxford Community Foundation	—	8,100	8,100
St Andrews PCC	1,676	—	1,676
Other grants	—	—	—
Government grant income	8,948	1,431	10,380
	<u>30,796</u>	<u>38,411</u>	<u>69,208</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Room hire	<u>13,946</u>	<u>13,946</u>	<u>4,787</u>	<u>4,786</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	<u>3,370</u>	<u>3,370</u>	<u>257</u>	<u>257</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>344</u>	<u>344</u>	<u>14</u>	<u>14</u>

Cuttleslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	—	—	161	161

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General Centre running costs	88,616	—	88,616
Cuttleslow Seniors	—	3,703	3,703
Art Club	—	2,153	2,153
Dance Club	—	601	601
Sunnymead Minnows	—	13,174	13,174
Bushcraft	—	732	732
Summer Programme	—	4,036	4,036
Jubilee Fund	—	7,784	7,784
Community Larder	—	375	375
Support costs	1,122	—	1,122
	<u>89,738</u>	<u>32,558</u>	<u>122,296</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General Centre running costs	47,913	—	47,913
Cuttleslow Seniors	—	5,637	5,637
Art Club	—	1,658	1,658
Dance Club	—	1,482	1,482
Sunnymead Minnows	—	11,474	11,474
Bushcraft	—	9	9
Summer Programme	—	6,818	6,818
Jubilee Fund	—	—	—
Community Larder	—	—	—
Support costs	1,110	—	1,110
	<u>49,023</u>	<u>27,078</u>	<u>76,101</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>18</u>	<u>770</u>

Cotteslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>990</u>	<u>990</u>

12. Staff costs

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

	2023	2022
	£	£
Wages and salaries	45,662	33,359
Employer contributions to pension plans	<u>1,108</u>	<u>599</u>
	<u>46,770</u>	<u>33,958</u>

Centre Staff during the year were Stephanie Jankovic and Mariana Bujons (12 months each)

Centre Manager Stephanie Jankovic- 25 hours per week

Administration Assistant Mariana Bujons- 20 hours per week

Seniors co-ordinator Sylvia Barker- 22 hours per calendar month

Art club leader Helen Edwards- 2 hours per week in term time Dance club leader Marina Bujons

1.5 hours per week in term time Bushcraft leader/Summer Programme leader Fiona Greenwood

does hours as required The average headcount of employees during the year was 5 (2022:6) No

employee recieved employee benefits of more than £60,000

The average head count of employees during the year was 5 (2022: 6).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

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

14. 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.

Cotteslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>7,352</u>	<u>1,773</u>	<u>9,125</u>
Depreciation			
At 1 April 2022	7,352	1,755	9,107
Charge for the year	—	18	18
At 31 March 2023	<u>7,352</u>	<u>1,773</u>	<u>9,125</u>
Carrying amount			
At 31 March 2023	—	—	—
At 31 March 2022	<u>—</u>	<u>18</u>	<u>18</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	990	990
Other creditors	<u>1,356</u>	<u>113</u>
	<u>2,346</u>	<u>1,103</u>

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 £1,108 (2022: £599).

18. Government grants

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

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>10,380</u>

Cotteslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	64,595	62,507	(89,738)	7,986	45,350
Centre refurbishment	4,287	—	—	—	4,287
	<u>68,882</u>	<u>62,507</u>	<u>(89,738)</u>	<u>7,986</u>	<u>49,637</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	69,869	36,015	(49,023)	7,734	64,595
Centre refurbishment	4,287	—	—	—	4,287
	<u>74,156</u>	<u>36,015</u>	<u>(49,023)</u>	<u>7,734</u>	<u>68,882</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Newsletter	76	—	—	—	76
Art Club	—	945	(2,153)	1,208	—
Dance Club	—	585	(601)	16	—
Seniors	1,758	—	(3,703)	1,945	—
Sunnymead Minnows	9,435	11,800	(13,174)	(2,042)	6,019
Good Neighbour Scheme	—	—	—	—	—
Family Film Club	566	—	—	—	566
Community Larder	663	375	(375)	(663)	—
Room Hire Support	822	3,000	—	(2,811)	1,011
Bushcraft	1,719	—	(732)	—	987
Summer Programme	2,094	7,721	(4,036)	(3,248)	2,531
Jubilee Fund	—	8,245	(7,784)	(461)	—
EU Grant	—	5,000	—	(1,930)	3,070
	<u>17,133</u>	<u>37,671</u>	<u>(32,558)</u>	<u>(7,986)</u>	<u>14,260</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Newsletter	77	(1)	—	—	76
Art Club	—	1,236	(1,658)	422	—
Dance Club	25	213	(1,482)	1,244	—
Seniors	—	7,545	(5,637)	(150)	1,758
Sunnymead Minnows	10,639	13,000	(11,474)	(2,730)	9,435
Good Neighbour Scheme	93	—	—	(93)	—

Cotteslowe and District Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds *(continued)*

Family Film Club	566	—	—	—	566
Community Larder	2,134	1,000	—	(2,471)	663
Room Hire Support	—	1,740	—	(918)	822
Bushcraft	—	1,728	(9)	—	1,719
Summer Programme	—	11,950	(6,818)	(3,038)	2,094
Jubilee Fund	—	—	—	—	—
EU Grant	—	—	—	—	—
	<u>13,534</u>	<u>38,411</u>	<u>(27,078)</u>	<u>(7,734)</u>	<u>17,133</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	—	—	—
Current assets	51,983	14,260	66,243
Creditors less than 1 year	(2,346)	—	(2,346)
Net assets	<u>49,637</u>	<u>14,260</u>	<u>63,897</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	18	—	18
Current assets	69,968	17,133	87,101
Creditors less than 1 year	(1,104)	—	(1,104)
Net assets	<u>68,882</u>	<u>17,133</u>	<u>86,015</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 2023

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 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Gift Aid	1,807	1,663
Appeals, donations and pledges	24,255	21,289
City and County Councillors	500	6,100
Brad Foundation	5,000	—
Oxford City Council	1,000	3,000
Summertown/St Margarets Neighbourhood Forum	1,150	—
Tolkein Trust	15,000	15,000
St Michael's & All Saints Trust	—	2,000
Mactaggart Third Fund	1,000	—
Wolvercote Neighbourhood Forum	10,790	—
Oxford Community Foundation	18,245	8,100
St Andrews PCC	871	1,676
Waitrose	1,000	—
The Arts Society Oxford	1,000	—
St Edwards School	900	—
Government grant income	—	10,380
	<u>82,518</u>	<u>69,208</u>
Charitable activities		
Room hire	<u>13,946</u>	<u>4,786</u>
Other trading activities		
Fundraising events	<u>3,370</u>	<u>257</u>
Investment income		
Bank interest receivable	<u>344</u>	<u>14</u>
Other income		
Other income	<u>—</u>	<u>161</u>
Total income	<u>100,178</u>	<u>74,426</u>

Cotteslowe and District Community Association

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	45,662	33,359
Pension costs	1,108	599
Rates and water	356	337
Light and heat	2,448	3,466
Repairs and maintenance	8,070	3,378
Insurance	995	980
Other establishment	33,970	9,072
Legal and professional fees	1,653	1,605
Telephone	856	783
Other office costs	18,668	13,470
Depreciation	18	770
Centre Refurbishment	8,492	8,282
	<u>122,296</u>	<u>76,101</u>
Total expenditure	<u>122,296</u>	<u>76,101</u>
Net expenditure	<u>(22,118)</u>	<u>(1,675)</u>

Cuttesslowe and District Community Association

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
General Centre running costs		
<i>Activities undertaken directly</i>		
Wages/salaries	37,522	24,855
Pension costs	1,108	599
Rates & water	356	337
Light & heat	2,448	3,466
Repairs & maintenance	286	3,378
Insurance	995	980
Other establishment	29,917	2,160
Legal and professional fees	531	495
Telephone	856	783
Other office costs	6,087	1,808
Depreciation	18	770
Centre refurbishment	8,492	8,282
	<u>88,616</u>	<u>47,913</u>
Cuttesslow Seniors		
<i>Activities undertaken directly</i>		
Wages/salaries	3,703	3,557
Other establishment	—	2,080
	<u>3,703</u>	<u>5,637</u>
Art Club		
<i>Activities undertaken directly</i>		
Wages/salaries	1,943	1,470
Other office costs	210	188
	<u>2,153</u>	<u>1,658</u>
Dance Club		
<i>Activities undertaken directly</i>		
Wages/salaries	601	1,482
	<u>601</u>	<u>1,482</u>
Sunnymead Minnows		
<i>Activities undertaken directly</i>		
Direct charitable activity 24 - other establishment	1,178	—
Other office costs	11,996	11,474
	<u>13,174</u>	<u>11,474</u>
Carried forward	13,174	11,474

Cutteslowe and District Community Association

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

Year ended 31 March 2023

	2023 £	2022 £
Brought forward	13,174	11,474
	<u>13,174</u>	<u>11,474</u>
Bushcraft		
<i>Activities undertaken directly</i>		
Other establishment	<u>732</u>	<u>9</u>
Summer Programme		
<i>Activities undertaken directly</i>		
Wages/salaries	<u>1,893</u>	<u>1,995</u>
Other establishment	<u>2,143</u>	<u>4,823</u>
	<u>4,036</u>	<u>6,818</u>
Jubilee Fund		
<i>Activities undertaken directly</i>		
Repairs	<u>7,784</u>	<u>—</u>
Community Larder		
<i>Grant funding activities</i>		
Other office costs	<u>375</u>	<u>—</u>
Governance costs		
Governance costs - accountancy fees	<u>1,122</u>	<u>1,110</u>
Expenditure on charitable activities	<u>122,296</u>	<u>76,101</u>