

# WEST OXFORD COMMUNITY ASSOCIATION

England & Wales · Charity number 1171599

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-02-14

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

## Contact

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**Address** West Oxford Community Centre  
Botley Road  
Oxford  
OX2 0BT

**Phone** 01865245761

**Email** [info@woca.org.uk](mailto:info@woca.org.uk)

**Website** [www.woca.org.uk](http://www.woca.org.uk)

## Activities

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**Objects:** A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF SEX, 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 OTHER LEISURE TIME OCCUPATION, PARTICULARLY FOR THOSE WHO BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES HAVE NEED OF SUCH FACILITIES, WITH THE OBJECTS OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS B) TO ESTABLISH, OR SECURE THE ESTABLISHMENT, OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME IN FURTHERANCE OF THE ABOVE OBJECTS C) TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED

**Activities:** THE MAIN ACTIVITY IS TO MAINTAIN AND MANAGE WEST OXFORD COMMUNITY CENTRE. THIS INCLUDES PROVIDING FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR WEST OXFORD RESIDENTS.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

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- Oxfordshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£123,039	£115,744	-	-
2023-12-31	£109,032	£121,087	-	-
2022-12-31	£107,049	£117,869	-	-
2021-12-31	£101,360	£90,672	-	-
2020-12-31	£102,118	£95,186	-	-

## Trustees

Name	Role	Appointed
<b>REBECCA HUXLEY</b>	Chair	2017-02-05
Christopher Bussell		2024-09-16
HELEN REID		2017-02-05
JIM MCMAHON		2017-02-05
James Hart		2024-09-16
Jane Whitaker		2022-06-17
Kerry June Wright-Lynes		2022-06-17
LOUISE SIDDLE		2017-02-05
Lisa Bird		2018-06-10
MARTIN JOHN BOURNE		2017-02-05
Rosalyn Kilbee		2019-11-18
SHAN SAUNDERS		2017-02-05

**WEST OXFORD COMMUNITY ASSOCIATION**

England & Wales - Charity number 1171599

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# Accounts

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**WEST OXFORD COMMUNITY ASSOCIATION  
CHARITABLE INCORPORATED ORGANISATION**

**TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2024**

**WEST OXFORD COMMUNITY ASSOCIATION CIO**

**Charity Registration Number: 1171599**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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# WEST OXFORD COMMUNITY ASSOCIATION CIO

## CHARITY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2024

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### TRUSTEES

R Huxley	Chairperson
J McMahon	Treasurer
L Siddle	Vice Chair
L Bird	
M Bourne	
C Bussell	
J Hart	
S Jamshidifard	
R Kilbee	
H Reid	
S Saunders	
J Whitaker	
K Wright-Lynes	

### SECRETARY

S Tibbles

### REGISTERED OFFICE

West Oxford Community Centre  
Botley Road  
Oxford  
OX2 0BT

### CHARITY REFERENCE NUMBER

1171599

### ACCOUNTANTS

SPX Oxford Ltd  
Peace House  
19 Paradise Street  
Oxford  
OX1 1LD

### SOLICITORS

Blake Morgan  
Seacourt Tower  
West Way  
Oxford  
OX2 0FB

# WEST OXFORD COMMUNITY ASSOCIATION CIO

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2024.

### CHARITABLE OBJECTS

The objects of the CIO are to:

- (a) promote the benefit of the inhabitants of West Oxford (hereafter called the “area of benefit”) without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- (c) promote such other charitable purposes as may from time to time be determined.

The CIO shall be non-party in politics and non-sectarian in religion.

### LEGAL STATUS

The governing instruments by which the charity operates are stated in its Constitution.

### TRUSTEES

See page 2 for the trustees who held office during the year.

Trustees are elected annually at the AGM under the Constitution.

The existing trustees may make appointments of new trustees but all members of the management committee shall retire from office together at the conclusion of the next Annual General Meeting after the date on which they came into office but they may be re-elected or re-appointed.

Councillors S Pressel remains a member of the committee by virtue of appointment by the local ‘Area Committee’ of Oxford City Council. Councillor L Muddiman remains a member of the committee by the statutory authority for the purposes of the charity’s constitution.

### EMPLOYEES

WOCA is very grateful to the staff team of Centre Manager Sarah Morgan, Caretaker James Kelly, Office Assistant Erin Theobald, and Weekend Assistants Sue Gunn and Barbara Pavlov for all that they do to support the running of the community centre. During 2024 we said goodbye to Abdul Rahman, one of our long-serving regular weekend caretakers, who had remained available to WOCA for emergency cover - we thank him for his many years of hard work and support.

Woca is proud to continue to be a Living Wage employer. We have continued to invest in our employees through Croner HR and Croner Health & Safety – including access to an Employee Assistance Programme for staff. Together with Croner we have ensured our employment contracts and employee handbook are kept up to date with changing legislation and best practice.

### VOLUNTEERS

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

### **Management Committee**

We continued to hold full management meetings every 2 months, to discuss standing agenda items and matters arising.

### **Other Volunteers**

Our volunteer numbers remained around the same, and we are grateful to the many volunteers who are involved in bringing the community together for our WOCA Fun Day, community suppers, classic jazz events and of course our weekly Oxford City Larder and Baby & Toddler group.

### **LEGAL AND ADMINISTRATION INFORMATION**

Further legal and administration information is provided on page 3 of this report.

### **ORGANISATIONAL STRUCTURE**

The charity is run by a management Committee which is responsible for organising all aspects of the daily running of the charity. The management Committee may delegate specific responsibilities or tasks to sub committees.

During the year, sub committees continued to handle discussions on finance, premises, events, staffing, fundraising and room hire subsidies.

### **PROCEDURES AND POLICIES FOR GRANT-MAKING**

The committee invites applications for small grants in line with its charitable objectives through WOCA's website. No applications were received in 2024. Applications received are considered against WOCA's charitable objectives in the light of WOCA's financial situation by the management Committee at its regular meetings which are open to the public.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Beneficiaries**

The number of WOCA beneficiaries is estimated as being, in the first instance, the 3,000 residents of West Oxford. The centre is open to all and is used by non-local organisations.

### **COMMUNITY CENTRE ACTIVITIES**

#### **Room Bookings**

The Centre Manager continued to work closely with regular and long-standing groups to ensure that the centre remains an affordable, suitable location for their activities, using our own regular communications (WOCA weekly and printed Newsletter) to promote their activities and success stories.

An important aspect of WOCA's provision is support for a large and diverse number of 12-step and other peer-support groups who meet at the centre, ranging from addiction recovery, mental health support and exercise for older people.

At the start of 2024, the staff team met to understand their roles in supporting WOCA's objectives, particularly the challenging budget. The subsequent focus and actions resulted in gaining new room hire from regular groups totalling around £6k last year.

We welcomed a few other new groups including Oxford Capoeira Society's adult class, who were looking to bring more community focus to their activities and who also later introduced a very popular children's class.

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

We entered new partnerships with Citizens Advice Oxford who's weekly advisory service is very well utilised, and we were also successful in becoming a preferred venue for Oxford County Council's transport training.

### **Room hire subsidies**

The committee granted free use and room hire subsidies to the value of more than £20k throughout the year. This is an increase on the previous year and includes approximately £8k to host the weekly sessions for Oxford City Larder, Baby & Toddler Group and Citizens Advice.

The Centre Manager worked closely with some new start-ups and existing class tutors to support them trying new classes here and trustees approved appropriate subsidies to encourage this and allow the class sizes to build. E.g. our established yoga teacher was able to try some short courses for children /restorative yoga class with our support, and our flexible approach to room hire subsidies gave 2 other tutors the confidence to run other classes here for the first time, knowing the room hire rate was affordable irrespective of how many students enrolled.

We thank the whole team for their continued commitment, flexibility and hard work for WOCA.

### **Little Health Hub**

Rebecca Avern, continued to establish the Little Health Hub, focussing on affordable therapy for women and children/young people. This remains an excellent fit with WOCA's aims and has an increasing number of practitioners and clients. 2024 though saw Rebecca say goodbye to one of their biggest renters – The Listening Centre, but by the end of the year She had very nearly found enough new practitioners to replace those lost.

The Little Health Hub also said goodbye to some long-standing therapists who were moving abroad or stopping for other reasons, but welcomed some new therapists, whilst others have extended their practices.

### **Tumbling Bay Café**

Tom and Vladimira continued to work incredibly hard and are an integral part of the centre and local community, providing an important part of WOCA's income.

## **GRANTS AND SPONSORSHIP**

We received valuable financial support from Oxfordshire County Council and Oxford City Council towards the running costs of Oxford City Larder and other project costs, plus sponsorship from other local organisations towards Fun Day other event costs.

## **COMMUNITY ENGAGEMENT AND EVENTS/FUNDRAISING**

### **Events**

Fun Day 2024 was a great success and very well attended, we wish to thank Karen Starr for co-ordinating and managing this for WOCA.

We were pleased to again host an Artweeks exhibition by WOCArts artists, our AGM and Community Supper, Christmas craft market and a record number of Classic Jazz events with Nick Gill. We also introduced Captain Fantastic shows at Halloween and Christmas for younger children, developing a partnership to be continued this year.

### **Member Communications**

The "WOCA Weekly" email bulletins to members produced by Erin, has become the established way for WOCA to share not just events happening in the centre, but also local and important news updates. Erin also produced the WOCA newsletter in March, of which more were printed for distribution to businesses /

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

residents beyond the rail tunnel to help with the Botley Road effect. We are also grateful to our representatives from each street who kindly ensure each letterbox in the local area receive our newsletter.

One of the key aims for 2024 was to enhance the office equipment and make better use of technology help simplify / speed up some administration systems / membership communications. We applied for £1,700 from Oxford City Council's Community Impact Fund to support this and received £300, which meant we were able to partially meet our goals, but with the help of Trustee, Saman Jamshidifard we were able to stretch the funding to replace some IT equipment and add a laptop / tablet. This enabled Erin to reorganise / create and add much more content to our website throughout the year and start to utilise the membership management features.

Woca members can now set up annual direct debits and we can create ticketed events on our own website. Our goal for 2025 is to keep adding to this and develop further member communications through this channel.

Trustees wish to extend their appreciation to Erin for her continued focus on the member communications and website enhancements.

### **Oxford City Larder**

Since starting up in January 2022, Oxford City larder has gone from strength to strength, with over 200 members and their families benefiting from saving money on their foods bills and reducing food waste. The wrap around services that members also enjoy include free refreshments, children's play table, clothing / toy swaps and trusted advisors signposting other services to those who may need additional support. Surplus curry is produced by the team of volunteers which can be eaten at St Frideswide's Church on a Friday evening. We are grateful to the many volunteers who week in week out, receive, set up and run the larder operation, and of special note, James Kelly, our caretaker for his essential role in maintaining the larder room, moving stacks of full and empty crates for return and being here to receive and move the deliveries every week and so much more.

### **Warm Space**

In response to the Cost-of-Living Crisis, WOCA maintained its commitment to the Warm Spaces initiative by providing access to all on Fridays as part of the larder space and provision.

### **Other Networks**

WOCA worked closely with Oxford City Council, with The Chair attending monthly community centre Liaison Meetings. We were introduced to the new Locality Coordinator Dee Gabbidon, who has since supported Oxford City Larder with donations from the Household Support Fund.

### **Future Plans**

2025 marks the 25th birthday of the community centre building – as such we will mark the occasion later this year with an event for the community. We have received funding from The City Council CIL Fund towards the cost of refurbishing the Main Hall floor, which we hope to complete in August. In 2024 WOCA hosted 13 different events which offered lower price / free entry for WOCA members and we plan to do more of the same this year.

Trustees aim to maintain a sound financial footing, ensuring necessary reserves. Whilst grant-funding is increasingly difficult to find, it remains easier to get grants for one-off projects, such as building projects or one-off pieces of community development work, than ongoing work. For WOCA to continue to operate successfully we need to maintain our focus on maximising room hire to generate the funds required so the trustees and Centre Manager continue to encourage new centre users and fill vacant room hire slots. We carefully balance the need for optimum revenue alongside WOCA's aims to support subsidy requests from new groups and those who are volunteer-led and / or rely on donations.

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

Partnership working remains an essential part of WOCA's operation and we will continue to seek new partners to add to the many support groups / activities already in operation at the centre, such as Citizens Advice and Age UK Oxfordshire.

### **WOCA Trustees**

Trustees meet 6 times a year for the full committee. Sub-committees have met as necessary to review subsidies, finance, safeguarding requirements. Thank you for the time given by the trustees.

The following trustees held office during the year:

R Huxley  
J McMahon  
L Siddle  
L Bird  
M Bourne  
C Bussell  
J Hart  
S Jamshidifard  
R Kilbee  
H Reid  
S Saunders  
J Whitaker  
K Wright-Lynes

We are seeking to expand our current number of trustees , and would be pleased to meet with anyone interested, to share more about the role of trustee and WOCA.

### **SPX Bookkeepers**

Thank you to SPX, our accountancy practice, specialising in services for the not-for-profit sector. Sheila Parry and her colleagues work collaboratively with our Centre manager and Treasurer. The trustees thank them for the fantastic support they have given WOCA during the year.

Thank you to Simrit Sandhu, our independent examiner.

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### FINANCIAL REVIEW

In 2024, centre usage held up despite the continuing closure of the road under the railway and increases in costs caused by inflation were not so great as in the immediately preceding years. Rounds of increases to room rates in 2022 and 2023 succeeded in income meeting or exceeding costs in 2024 and these rates were further revised, more modestly, at the end of 2024; they will be reviewed again towards the close of 2025, with the aim of increasing revenue, in line with costs yet without deterring users.

1. WOCA's total income (2024 - £123,038 2023 - £109,032) increased in money terms, primarily as a result of the increases to rates but also, in part, because of attracting approximately £5,800 of room rental income from new users.

2. We achieved a surplus (defined as the difference between our total income and our total expenditure) in 2024 of £7,294 (2023 - deficit £12,055). In the course of 2024, we received £4,028 in settlement of a claim against our energy broker for failure to act swiftly to enable us to re-contract for energy at the time of rising prices in 2022. Absent that, non-recurring, amount, our surplus would have been £3,266.

3. Trading income (Tumbling Bay Cafe and Health Hub) improved modestly (2024 - £27,204, 2023 - £25,121).

4. Grant income reduced (2024 - £5,000, 2023 - £6,370). We are grateful for this support. The difficulties of obtaining grant funding in the current climate would appear to vindicate the trustees' approach of seeking to cover operating and other costs by operating income.

For 2025 our financial objectives are -

- To end the year with the resources to continue to operate for our charitable purpose, and;
- To continue to operate at a modest surplus, while developing further community activity in line with charitable purposes.

The Treasurer would like to record his gratitude to all the staff for their hard work at the centre.

### RESERVES POLICY

The charity's policy on un-restricted reserves is to maintain cash equivalent balances:

- To cover not less than three months of annual budgeted recurring expenditure, excluding depreciation (2025 - £115,744 less depreciation £10,108, that is £105,636 such that £26,409 represents three months' expenditure), and;
- To cover planned capital/non-recurring expenditure for the coming year (estimated for 2025 at £34,000, to cover resurfacing the hall floor, replacing certain furniture and cafe equipment and refurbishing of facilities together with £6,000 to cover enhanced community activities, including any quadranscentenary festivities).

The level of such reserves is monitored and reviewed by the trustees on an at least quarterly basis. As at 31 December 2024, total unrestricted cash equivalent balances (Cash at Bank - £89,189 together with Debtors - £11,815, net of Creditors - £6,582 and Restricted Funds - £4,877) stood at £89,545. This is more than the three months budgeted recurring expenditure and planned capital expenditure required.

# WEST OXFORD COMMUNITY ASSOCIATION CIO

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### TRUSTEE INDUCTION AND TRAINING

New trustees are briefed on their legal obligations and responsibilities under charity law. They are also encouraged to familiarise themselves with the charity's constitution. As part of the induction process, new trustees will meet key employees and other trustees.

### RISK MANAGEMENT

The trustees are responsible for undertaking an annual risk assessment of the organisation and its activities, this was conducted in October 2024. Early in the year we held a strategic review with trustees and the Centre Manager, from this the strategic plan was updated.

### INVESTMENT POWERS AND POLICY

The trustees' investment powers are laid down in the Constitution and restrictions contained therein. These powers are also subject to conditions imposed by law.

### TRANSACTIONS WITH TRUSTEES

There were no transactions with trustees over the period.

Approved by:

R Huxley

Chairperson

Date

*Robert Huxley*  
23/7/25.

J McMahon

Treasurer

Date

*J McMahon*  
23/7/25

**STATEMENT OF THE TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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The Charities Act 2011 requires the trustees to prepare financial statements giving a true and fair view of the state of affairs of the Charity and its net resources for the year. 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 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 assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, the financial position of the charity and which enable them to ascertain both the financial position of the charity and ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# WEST OXFORD COMMUNITY ASSOCIATION CIO

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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### TO THE TRUSTEES OF WEST OXFORD COMMUNITY ASSOCIATION CIO

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out in pages 13 - 20.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirements of s144(2) of the Charities Act 2011 (the 2011 Act) do not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under s145 of the 2011 Act, whether particular matters have come to my attention.

### BASIS OF INDEPENDENT EXAMINER'S REPORT

An examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

SPX Oxford Ltd provide bookkeeping services to WOCA CIO. However, I have no involvement in this, and as independent examiner I have applied the FRC's Revised Ethical Standard throughout this examination.

### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Simrit Sandhu FCCA

SPX Oxford Ltd

Date: ...24 July 2025.....

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

		2024			2023		
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
<b>Income and endowments from:</b>	Note						
Donations	4	2,435	869	3,304	2,219	-	2,219
Charitable activities	5	81,946	8,294	90,240	76,846	3,355	80,201
Other trading activities	6	27,204	-	27,204	25,121	-	25,121
Investments		1,906	-	1,906	1,370	-	1,370
Other		386	-	386	121	-	121
<b>Total</b>		<b>113,876</b>	<b>9,163</b>	<b>123,039</b>	<b>105,677</b>	<b>3,355</b>	<b>109,032</b>
<b>Expenditure on:</b>							
Charitable activities	7	108,490	7,254	115,744	116,574	4,513	121,087
<b>Total</b>		<b>108,490</b>	<b>7,254</b>	<b>115,744</b>	<b>116,574</b>	<b>4,513</b>	<b>121,087</b>
<b>Net income / expenditure</b>		<b>5,386</b>	<b>1,909</b>	<b>7,295</b>	<b>- 10,897</b>	<b>- 1,158</b>	<b>- 12,055</b>
Transfers between funds		- 2,177	2,177	-	- 1,113	1,113	-
<b>Net movement in funds</b>		<b>3,209</b>	<b>4,086</b>	<b>7,295</b>	<b>- 12,010</b>	<b>- 45</b>	<b>- 12,055</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		117,041	791	117,832	129,051	836	129,887
<b>Total funds carried forward</b>		<b>120,250</b>	<b>4,877</b>	<b>125,127</b>	<b>117,041</b>	<b>791</b>	<b>117,832</b>

All recognised gains and losses are included in the Statement of Financial Activities.  
The notes on pages 14 to 19 form part of these financial statements.

**WEST OXFORD COMMUNITY ASSOCIATION CIO**

**WEST OXFORD COMMUNITY ASSOCIATION CIO**

**BALANCE SHEET  
FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024		2023	
		£	£	£	£
	<b>Notes</b>				
<b>FIXED ASSETS</b>					
Tangible Assets	9		30,706		40,999
<b>CURRENT ASSETS</b>					
Debtors	10	11,815		11,135	
Cash at bank and in hand		89,189		74,773	
		<u>101,004</u>		<u>85,908</u>	
<b>CREDITORS:</b> Amounts falling due within one year	11	6,582		9,075	
<b>NET CURRENT ASSETS</b>			94,422		76,833
<b>NET ASSETS</b>			<u>125,127</u>		<u>117,832</u>
<b>INCOME FUNDS</b>					
General funds	14		120,250		117,041
Restricted funds	14		4,877		791
<b>TOTAL FUNDS</b>			<u>125,127</u>		<u>117,832</u>

Approved by:

*R Huxley*

R Huxley

Chairperson

Date 16/07/25

*J McMahon*

Treasurer

Date 23/7/25

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1. STATEMENT OF ACCOUNTING POLICIES**

**Accounting convention**

These accounts have been prepared under the historical cost convention, and in accordance with the Statements of Recommended Practice 2019 (SORP 2019), 'Accounting and Reporting by Charities', issued by the Charities Commission and the Charities Act 2011.

**Accounting period**

These accounts cover the year ended 31 December 2024.

**Income**

Income represents income receivable from room hire, rental income, membership subscriptions, fundraising, donations, gifts and interest received.

Donations and legacies are reported in the Statement of Financial Activities if they are received or due in the financial year.

Any income received relating to a forward period has been deferred.

Grants receivable are included in the year in which the offer is conveyed by the charity except in those cases where the offer has conditions, such grants being recognised as income when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are not included in the financial statements.

**Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for such expenditure, inclusive of any VAT which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered that are subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

Resources are expended in the furtherance of the charity's objectives.

**Depreciation**

Depreciation has been provided at the following rates so as to write off the cost less residual value of the assets over their estimated useful lives. A full year's depreciation has been provided in the year of acquisition. Equipment – straight line basis at 10% per annum. Computer equipment and licences – straight line at 33.33% per annum.

Items included in fixed assets are capitalised where there is an identifiable asset and / or when the purchase cost exceeds £500 for general equipment and £250 for computer equipment.

# WEST OXFORD COMMUNITY ASSOCIATION CIO

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### Fund accounting

Funds held by the charity are either:-

**Unrestricted general funds** – these are funds which can be used in accordance with the charity’s objectives at the discretion of the trustees.

**Designated funds** – these funds represent monies set aside for specific purposes at the discretion of the trustees rather than the donors.

**Restricted funds** – funds received can only be used for specifically nominated expenditure by the donor and are credited to income in the year in which they are received. Where amounts are not specifically allocated against expenditure in that year the balance is deferred and added to the balance brought forward on the restricted funds and is used in subsequent years in line with the restrictions placed by the donor.

### 2. TAXATION

The charity is exempt from corporation tax on its charitable activities.

### 3. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	57,808	53,319
Employer Pension Contributions	2,418	1,918
	<u>60,226</u>	<u>55,237</u>

The average monthly number of employees during the year was 6 (2023: 5).

No employees received employee benefits of more than £60,000.

### 4. DONATIONS

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Other donations	2,435	869	3,304	2,219	-	2,219
	<u>2,435</u>	<u>869</u>	<u>3,304</u>	<u>2,219</u>	<u>-</u>	<u>2,219</u>

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 5. INCOME FROM CHARITABLE ACTIVITIES

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Room hire	78,977	-	78,977	69,526	-	69,526
Membership subscriptions	2,300	-	2,300	1,279	-	1,279
Grants	-	5,000	5,000	4,370	2,000	6,370
Events	399	2,474	2,873	161	1,235	1,396
Sponsorship	270	820	1,090	1,510	120	1,630
	<b>81,946</b>	<b>8,294</b>	<b>90,240</b>	<b>76,846</b>	<b>3,355</b>	<b>80,201</b>

#### 6. INCOME FROM OTHER TRADING ACTIVITIES

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Café income	11,910	-	11,910	9,539	-	9,539
Health hub rent	12,000	-	12,000	12,000	-	12,000
Other income	3,294	-	3,294	3,582	-	3,582
	<b>27,204</b>	<b>-</b>	<b>27,204</b>	<b>25,121</b>	<b>-</b>	<b>25,121</b>

#### 7. EXPENDITURE ON CHARITABLE ACTIVITIES

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Wages	59,632	-	59,632	55,237	-	55,237
Premises expenditure	14,019	-	14,019	24,389	-	24,389
Supplies and services	22,048	325	22,373	21,554	43	21,597
Events expenditures	1,161	6,929	8,090	51	4,470	4,521
Depreciation	10,108	-	10,108	13,131	-	13,131
Movement in bad debt provision	- 677	-	- 677	378	-	378
Loss on disposal of fixed assets	185	-	185	-	-	-
Governance costs	2,014	-	2,014	1,834	-	1,834
	<b>108,490</b>	<b>7,254</b>	<b>115,744</b>	<b>116,574</b>	<b>4,513</b>	<b>121,087</b>

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 8. GOVERNANCE COSTS

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Accountancy fees	1,000	-	1,000	1,000	-	1,000
Minute taking	594	-	594	414	-	414
Independent examination	420	-	420	420	-	420
	<b>2,014</b>	<b>-</b>	<b>2,014</b>	<b>1,834</b>	<b>-</b>	<b>1,834</b>

#### 9. TANGIBLE ASSETS

	Computer and Office Equipment	Other Equipment	Leasehold Improvements	Total
	£	£	£	£
Costs				
At 1 January 2024	1,502	113,591	60,468	175,561
Additions	-	-	-	-
Disposals	-	-7,825	-	-7,825
At 31 December 2024	<b>1,502</b>	<b>105,766</b>	<b>60,468</b>	<b>167,736</b>
Accumulated depreciation				
At 1 January 2024	1,502	99,446	33,614	134,562
Charge for year	-	4,061	6,047	10,108
Disposals	-	-7,640	-	-7,640
At 31 December 2024	<b>1,502</b>	<b>95,867</b>	<b>39,661</b>	<b>137,030</b>
Net book value				
At 1 January 2024	-	14,145	26,854	40,999
At 31 December 2024	<b>-</b>	<b>9,899</b>	<b>20,807</b>	<b>30,706</b>

The net book value represents fixed assets used for direct charitable purposes.

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 10. DEBTORS

	2024	2023
	£	£
Trade debtors	11,790	12,448
Other debtors	618	-
Prepayments and accrued income	411	368
	<u>12,819</u>	<u>12,816</u>
Less provision for bad debts	- 1,004	- 1,681
	<u>11,815</u>	<u>11,135</u>

#### 11. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,514	3,648
Accruals and deferred income	3,208	2,613
Other creditors	860	2,814
	<u>6,582</u>	<u>9,075</u>

#### 12. INSURANCE COVER

The policy adequately provides cover for the buildings and other assets of the charity. Cover is also held for employer's and public liability.

#### 13. GRANTS

The following grants were received during the year:

	2024	2023
	£	£
Oxford City Council - floor maintenance	2,800	-
Oxfordshire County Council - Household Support Grant	1,000	-
Oxford City Council - Household Support Grant	1,000	-
Oxford City Council - Fun Day donation from Lois and Susanna	200	1,000
SOFEA - Larder fund	-	500
Asda Foundation - to support Oxford City Larder	-	500
Oxfordshire Community Foundation - towards heating	-	800
Oxfordshire County Council - CPF unrestricted grant	-	3,570
Fun Day donation	-	-
	<u>5,000</u>	<u>6,370</u>

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 14. MOVEMENTS IN FUNDS

	As at 1 January 2024	Income	Expenditure	Transfers	As at 31 December 2024
	£	£	£	£	£
Unrestricted funds:					
General funds	117,041	113,876	- 108,490	- 2,177	120,250
Restricted funds:					
Community Art Project	300	-	-	- 300	-
Fun Day	-	4,363	- 6,840	2,477	-
Oxford City Council - floor maintenance	-	2,800	-	-	2,800
Household support grant	491	2,000	- 414	-	2,077
	<u>117,832</u>	<u>123,039</u>	<u>- 115,744</u>	<u>-</u>	<u>125,127</u>

#### Purpose of restricted funds:

**SOFEA Larder fund:** to support the running costs of the Oxford City Larder

**Asda Foundation:** to support the running costs of the Oxford City Larder

**Oxfordshire Community Foundation:** to be spent on heating costs

#### 15. RELATED PARTY AND TRUSTEE TRANSACTIONS

No trustees received any remuneration or received any other benefits from an employment with the charity.

There were no related party transactions.

#### 16. KEY MANAGEMENT PERSONNEL

The charity considers the key management personnel to be the trustees and the Centre Manager.

The total amount of employee benefits received by trustees and key management personnel was £21,014 (2023: £20,213).

**WEST OXFORD COMMUNITY ASSOCIATION**

England & Wales - Charity number 1171599

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# Accounts

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**WEST OXFORD COMMUNITY ASSOCIATION  
CHARITABLE INCORPORATED ORGANISATION**

**TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2023**

**Charity Registration Number: 1171599**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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## WEST OXFORD COMMUNITY ASSOCIATION CIO

### CHARITY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023

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#### TRUSTEES

R Huxley	Chairperson
J McMahon	Treasurer
L Siddle	Vice Chair
L Bird	
M Bourne	
S Jamshidifard	
R Kilbee	
H Reid	
S Saunders	
J Whitaker	
K Wright-Lynes	

#### SECRETARY

S Tibbles

#### REGISTERED OFFICE

West Oxford Community Centre  
Botley Road  
Oxford  
OX2 0BT

#### CHARITY REFERENCE NUMBER

1171599

#### ACCOUNTANTS

SPX Oxford Ltd  
Peace House  
19 Paradise Street  
Oxford  
OX1 1LD

#### SOLICITORS

Blake Morgan  
Seacourt Tower  
West Way  
Oxford  
OX2 0FB

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

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The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2023.

#### **CHARITABLE OBJECTS**

The objects of the CIO are to:

- (a) promote the benefit of the inhabitants of West Oxford (hereafter called the “area of benefit”) without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- (c) promote such other charitable purposes as may from time to time be determined.

The CIO shall be non-party in politics and non-sectarian in religion.

#### **LEGAL STATUS**

The governing instruments by which the charity operates are stated in its Constitution.

#### **TRUSTEES**

See page 2 for the trustees who held office during the year.

Trustees are elected annually at the AGM under the Constitution.

The existing trustees may make appointments of new trustees but all members of the management committee shall retire from office together at the conclusion of the next Annual General Meeting after the date on which they came into office but they may be re-elected or re-appointed.

Councillors S Pressel remains a member of the committee by virtue of appointment by the local ‘Area Committee’ of Oxford City Council. Councillor L Muddiman remains a member of the committee by the statutory authority for the purposes of the charity’s constitution.

#### **REGULARLY PAID STAFF**

WOCA is very grateful to the staff team of Centre Manager Sarah Morgan, Caretaker James Kelly, Office Assistant Erin Theobald, and Weekend Assistant Barbara Pavlov. Also, to Sue Gunn who joined WOCA in 2023 as a weekend caretaker to replace Abdul Rahman who moved to a zero hours contract. We thank them all for their continued commitment and effort for WOCA.

Sarah Morgan joined as Centre Manager in Dec 22, on initially a temporary basis but was appointed as a permanent employee in March 2023. During her first year, Sarah used her experience as a former trustee and the support of the team to learn the necessary financial controls, administration routines, room booking systems etc. During this time, she also focused on getting to know regular groups, relationship building with partners and local residents. The centre has benefitted from some decluttering and the removal of redundant

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

equipment. As we approached the last quarter of the year, Sarah started to turn her focus to more project-based work, and fundraising, both of which are clear goals for 2024.

### **VOLUNTEERS**

#### **Management Committee**

We continued to hold full management meetings every 2 months, to discuss standing agenda items and matters arising.

#### **Volunteers**

Our volunteer numbers increased slightly, and we are grateful to the many volunteers who are involved in bringing the community together for our WOCA Fun Day, community suppers, and Oxford City Larder, plus those who deliver the WOCA Newsletter. We wish to thank Karen Starr for co-ordinating and managing the WOCA Fun Day.

### **LEGAL AND ADMINISTRATION INFORMATION**

Further legal and administration information is provided on page 3 of this report.

### **ORGANISATIONAL STRUCTURE**

The charity is run by a management Committee which is responsible for organising all aspects of the daily running of the charity. The management Committee may delegate specific responsibilities or tasks to sub committees.

During the year, sub committees continued to handle discussions on finance, premises, events, staffing & employment and fundraising, room hire subsidies.

### **PROCEDURES AND POLICIES FOR GRANT-MAKING**

The committee invites applications for small grants in line with its charitable objectives through WOCA's website. Applications received are considered against WOCA's charitable objectives in the light of WOCA's financial situation by the management Committee at its regular meetings which are open to the public.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Beneficiaries**

The number of WOCA beneficiaries is estimated as being, in the first instance, the 3,000 residents of West Oxford. The centre is open to all and is used by non-local organisations.

### **COMMUNITY CENTRE ACTIVITIES**

#### **Room Bookings**

The centre manager worked closely with regular and long-standing groups to ensure that the centre remains an affordable, suitable location for their activities, using our own regular communications (WOCA weekly and Newsletter) to promote their activities.

An important aspect of what WOCA provides is support for a large and diverse number of 12-step and other peer-support groups meet at the centre, ranging from AA to a group providing exercise for older people.

It was necessary to provide additional support of certain groups who had lost numbers due to the extended closure of the Botley Road, A34 roadworks etc affecting people's ability to get to the Centre.

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

### **Little Health Hub**

Rebecca Avern, continued to establish the Little Health Hub, focussing on affordable therapy for women and children/young people. This remains an excellent fit with WOCA's aims and has an increasing number of practitioners and clients.

### **Tumbling Bay Café**

Tom and Vladimira continued to work incredibly hard and are an integral part of the centre and local community, providing an important part of WOCA's income.

### **GRANTS AND SPONSORSHIP**

We received support from Oxfordshire County Council, Oxfordshire Community Foundation, Asda Foundation alongside donations from towards Fun Day from Oxford City Council.

### **COMMUNITY ENGAGEMENT AND EVENTS/FUNDRAISING**

#### **Events**

We were pleased to host an Artweeks exhibition by WOCArts artists, the WOCA Fun Day, AGM and Community Supper, Christmas craft market and Jazz brunches.

#### **Newsletter**

The Trustees note their appreciation of Erin Theobald whose production and distribution of the "WOCA Weekly" email bulletins to WOCA members, has become the established way for WOCA to share not just events happening in the centre, but also local and important news updates. She also produced 2 editions of WOCA newsletter, of which more were printed for distribution to businesses / residents beyond the rail tunnel to help with the Botley Road effect.

#### **Oxford City Larder**

Since starting up in January 2022, Oxford City larder has gone from strength to strength, with over 200 members and their families benefiting from saving money on their foods bills and reducing food waste. The wrap around services that members also enjoy include free refreshments, children's play table, clothing / toy swaps, trusted advisors signposting other services to those who may need additional support. Surplus curry was added to the list of services by the team of volunteers which can be eaten at St Frideswide's Church on a Friday evening. We are grateful to the many volunteers who week in week out, receive, set up and run the larder operation and make such a difference.

#### **Warm Space**

In response to the Cost-of-Living Crisis, WOCA maintained its commitment to the Warm Spaces initiative by providing access to all on Fridays as part of the larder space and provision.

#### **Other Networks**

WOCA worked closely with Oxford City Council, with The Chair attending regular Liaison Meetings. We benefited from the support of Locality Coordinator Azul Strong-Corcoran who moved roles at the end of the year.

#### **Future Plans**

Trustees aim to maintain a sound financial footing, ensuring necessary reserves. Whilst grant-funding is increasingly difficult to find, it remains easier to get grants for one-off projects, such as building projects or one-off pieces of community development work, than ongoing work. However, for WOCA to continue to operate successfully we need to generate extra funds - as such we are planning a structured approach and to revisit the WOCA Strategy document to ensure we fully understand where such funds will be needed to meet

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

our future plans. This may include more sponsorship from local businesses and applications for larger grants from external bodies.

The trustees and Centre Manager continue to encourage new centre users and fill vacant room hire slots. We carefully balance the need for revenue alongside WOCA's aims to support subsidy requests.

Work will be required to upgrade WOCA's digital services to keep up with and make the most of technology to support and communicate with WOCA members and the local community. Redevelopment of our existing website will form part of this work.

Partnership working remains an essential part of WOCA's operation and we will continue to work with Ruskin College to deliver their community courses, and the centre manager is actively seeking other partners for strengthening links and joint funding opportunities.

The provision of free wifi is under review by Oxford City Council, so alongside the digital switchover for phonelines, work will be required.

Woca is proud to continue to be a Living Wage employer.

### **WOCA Trustees**

Trustees meet 6 times a year for the full committee. Sub-committees have met as necessary to review subsidies, finance, safeguarding requirements. Thank you for the time given by the trustees.

The following trustees held office during the year:

R Huxley  
J McMahon  
L Siddle  
L Bird  
M Bourne  
S Jamshidifard  
R Kilbee  
H Reid  
S Saunders  
J Whitaker  
K Wright-Lynes

We always welcome new trustees and would be particularly interested to hear from anyone with experience of grants / fundraising applications – if just for your experience and advice, if not to become a trustee.

### **SPX Bookkeepers**

Thank you to SPX, our accountancy practice, specialising in services for the not-for-profit sector. Sheila Parry and her colleagues work collaboratively with our Centre manager and Treasurer. The trustees thank them for the fantastic support they have given WOCA during the year.

Thank you to Simrit Sandhu, our independent examiner.

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

### **FINANCIAL REVIEW**

In 2023, despite the extended closure of the road under the railway, centre usage grew slightly, but costs escalated due to general inflation. Increased room rates had been set in late 2022 in anticipation of this, new higher rates were also set at the end of 2023 and it is anticipated further increases will be required at the end of 2024. Thus far the increases appear to have increased revenue without reducing actual usage of the centre.

Matters had been complicated, in early 2022, when energy prices were increasing, by delay on the part of our energy brokers in rolling over contracts. In 2023, the trustees, through Mr Bourne's good offices, took the brokers to court and satisfaction was, in early 2024, obtained.

1. Total Income for WOCA (2023 - £117,832, 2022 - £107,049) increased in money terms but, evidently, the increase can be attributed to increase in rates rather than in usage.

2. Our deficit (defined as the difference between our total income and our total expenditure) was £12,055 (2022 – deficit of £10,822)

3. Trading income (Tumbling Bay Cafe and Health Hub) improved from £24,837 in 2022 to £25,121 in 2023.

4. Grant income increased in 2023 £6,370 as against £5,612 in 2022. We are grateful for this support.

For 2024 our objectives are -

- (As before) to emerge from the year with the resources to continue to operate for our charitable purpose, and
- To get operations on to at least a break-even basis
- Trustees and the treasurer, Jim McMahon, will be keeping a close eye on income and expenditure as there is no certainty.

The Treasurer would like to record his appreciation of all the staff for their hard work at the centre.

### **RESERVES POLICY**

The charity's policy on un-restricted reserves is to maintain equivalent cash balances:

- To cover three months budgeted recurring expenditure (£32,826 for 2024) and;
- To cover planned capital expenditure for the up-coming year (estimated at £6,000 for 2024)

The level of reserves is monitored and reviewed by the trustees on a quarterly basis. Total unrestricted equivalent cash balances stood as £74,773 at 31 December 2023. This is more than the three months' budgeted recurring expenditure and planned capital expenditure required.

### **TRUSTEE INDUCTION AND TRAINING**

New trustees are briefed on their legal obligations and responsibilities under charity law. They are also encouraged to familiarise themselves with the charity's constitution. As part of the induction process, new trustees will meet key employees and other trustees.

### **RISK MANAGEMENT**

The trustees are responsible for undertaking an annual risk assessment of the organisation and its activities, this was conducted in October 2023. From this the strategic plan is updated.

**WEST OXFORD COMMUNITY ASSOCIATION CIO**

**INVESTMENT POWERS AND POLICY**

The trustees' investment powers are laid down in the Constitution and restrictions contained therein. These powers are also subject to conditions imposed by law.

**TRANSACTIONS WITH TRUSTEES**

There were no transactions with trustees over the period.

Approved by:

*Rebecca Huxley*  
R Huxley  
Date 16/6/2024  
Chairperson

*J McMahon*  
J McMahon  
Date 16/6/2024  
Treasurer

**STATEMENT OF THE TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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The Charities Act 2011 requires the trustees to prepare financial statements giving a true and fair view of the state of affairs of the Charity and its net resources for the year. 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 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 assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, the financial position of the charity and which enable them to ascertain both the financial position of the charity and ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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#### TO THE TRUSTEES OF WEST OXFORD COMMUNITY ASSOCIATION CIO

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out in pages 11 - 19.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirements of s144(2) of the Charities Act 2011 (the 2011 Act) do not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under s145 of the 2011 Act, whether particular matters have come to my attention.

#### BASIS OF INDEPENDENT EXAMINER'S REPORT

An examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

SPX Oxford Ltd provide bookkeeping services to WOCA CIO. However, I have no involvement in this, and as independent examiner I have applied the FRC's Revised Ethical Standard throughout this examination.

#### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Simrit Sandhu FCCA

SPX Oxford Ltd

Date: ...27 June 2024.....

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

		2023			2022		
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
<b>Income and endowments from:</b>	Note						
Donations	4	2,219	-	2,219	386	50	436
Charitable activities	5	76,846	3,355	80,201	78,254	2,895	81,149
Other trading activities	6	25,121	-	25,121	24,837	-	24,837
Investments		1,370	-	1,370	287	-	287
Other		121	-	121	340	-	340
<b>Total</b>		<b>105,677</b>	<b>3,355</b>	<b>109,032</b>	<b>104,104</b>	<b>2,945</b>	<b>107,049</b>
<b>Expenditure on:</b>							
Charitable activities	7	116,574	4,513	121,087	116,404	1,465	117,869
<b>Total</b>		<b>116,574</b>	<b>4,513</b>	<b>121,087</b>	<b>116,404</b>	<b>1,465</b>	<b>117,869</b>
<b>Net income / expenditure</b>		<b>- 10,897</b>	<b>- 1,158</b>	<b>- 12,055</b>	<b>- 12,300</b>	<b>1,480</b>	<b>- 10,820</b>
Transfers between funds		- 1,113	1,113	-	1,137	- 1,137	-
<b>Net movement in funds</b>		<b>- 12,010</b>	<b>- 45</b>	<b>- 12,055</b>	<b>- 11,163</b>	<b>343</b>	<b>- 10,820</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		129,051	836	129,887	140,214	493	140,707
<b>Total funds carried forward</b>		<b>117,041</b>	<b>791</b>	<b>117,832</b>	<b>129,051</b>	<b>836</b>	<b>129,887</b>

All recognised gains and losses are included in the Statement of Financial Activities.  
The notes on pages 14 to 19 form part of these financial statements.

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2023

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		2023		2022	
		£	£	£	£
	Notes				
<b>FIXED ASSETS</b>					
Tangible Assets	9		40,999		52,331
<b>CURRENT ASSETS</b>					
Debtors	10	11,135		13,617	
Cash at bank and in hand		74,773		77,016	
		<u>85,908</u>		<u>90,633</u>	
<b>CREDITORS:</b> Amounts falling due within one year	11	9,075		13,077	
		<u></u>		<u></u>	
<b>NET CURRENT ASSETS</b>			76,833		77,556
<b>NET ASSETS</b>			<u>117,832</u>		<u>129,887</u>
<b>INCOME FUNDS</b>					
General funds	14		117,041		129,051
Restricted funds	14		791		836
<b>TOTAL FUNDS</b>			<u>117,832</u>		<u>129,887</u>

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1. STATEMENT OF ACCOUNTING POLICIES**

**Accounting convention**

These accounts have been prepared under the historical cost convention, and in accordance with the Statements of Recommended Practice 2019 (SORP 2019), 'Accounting and Reporting by Charities', issued by the Charities Commission and the Charities Act 2011.

**Accounting period**

These accounts cover the year ended 31 December 2023.

**Income**

Income represents income receivable from room hire, rental income, membership subscriptions, fundraising, donations, gifts and interest received.

Donations and legacies are reported in the Statement of Financial Activities if they are received or due in the financial year.

Any income received relating to a forward period has been deferred.

Grants receivable are included in the year in which the offer is conveyed by the charity except in those cases where the offer has conditions, such grants being recognised as income when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are not included in the financial statements.

**Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for such expenditure, inclusive of any VAT which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered that are subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

Resources are expended in the furtherance of the charity's objectives.

**Depreciation**

Depreciation has been provided at the following rates so as to write off the cost less residual value of the assets over their estimated useful lives. A full year's depreciation has been provided in the year of acquisition. Equipment – straight line basis at 10% per annum. Computer equipment and licences – straight line at 33.33% per annum.

Items included in fixed assets are capitalised where there is an identifiable asset and / or when the purchase cost exceeds £500 for general equipment and £250 for computer equipment.

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

**Fund accounting**

Funds held by the charity are either:-

**Unrestricted general funds** – these are funds which can be used in accordance with the charity’s objectives at the discretion of the trustees.

**Designated funds** – these funds represent monies set aside for specific purposes at the discretion of the trustees rather than the donors.

**Restricted funds** – funds received can only be used for specifically nominated expenditure by the donor and are credited to income in the year in which they are received. Where amounts are not specifically allocated against expenditure in that year the balance is deferred and added to the balance brought forward on the restricted funds and is used in subsequent years in line with the restrictions placed by the donor.

**2. TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**3. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	53,319	51,240
Employer Pension Contributions	1,918	1,716
	<u>55,237</u>	<u>52,956</u>

The average monthly number of employees during the year was 5 (2022: 5).

No employees received employee benefits of more than £60,000.

**4. DONATIONS**

	2023			2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Other donations	2,219	-	2,219	386	50	436
	<u>2,219</u>	<u>-</u>	<u>2,219</u>	<u>386</u>	<u>50</u>	<u>436</u>

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 5. INCOME FROM CHARITABLE ACTIVITIES

	2023			2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Room hire	69,526	-	69,526	70,759	-	70,759
Membership subscriptions	1,279	-	1,279	2,079	-	2,079
Grants	4,370	2,000	6,370	2,667	2,895	5,562
Events	161	1,235	1,396	2,790	-	2,790
Sponsorship	1,510	120	1,630	- 41	-	- 41
	<b>76,846</b>	<b>3,355</b>	<b>80,201</b>	<b>78,254</b>	<b>2,895</b>	<b>81,149</b>

#### 6. INCOME FROM OTHER TRADING ACTIVITIES

	2023			2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Café income	9,539	-	9,539	10,015	-	10,015
Health hub rent	12,000	-	12,000	11,520	-	11,520
Other income	3,582	-	3,582	3,302	-	3,302
	<b>25,121</b>	<b>-</b>	<b>25,121</b>	<b>24,837</b>	<b>-</b>	<b>24,837</b>

#### 7. EXPENDITURE ON CHARITABLE ACTIVITIES

	2023			2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Wages	55,237	-	55,237	52,957	-	52,957
Premises expenditure	24,389	-	24,389	23,279	-	23,279
Supplies and services	21,554	43	21,597	23,822	271	24,093
Events expenditures	51	4,470	4,521	697	1,194	1,891
Depreciation	13,131	-	13,131	13,131	-	13,131
Movement in bad debt provision	378	-	378	851	-	851
Governance costs	1,834	-	1,834	1,667	-	1,667
	<b>116,574</b>	<b>4,513</b>	<b>121,087</b>	<b>116,404</b>	<b>1,465</b>	<b>117,869</b>

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 8. GOVERNANCE COSTS

	2023			2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Accountancy fees	1,000	-	1,000	1,000	-	1,000
Minute taking	414	-	414	247	-	247
Independent examination	420	-	420	420	-	420
	<b>1,834</b>	<b>-</b>	<b>1,834</b>	<b>1,667</b>	<b>-</b>	<b>1,667</b>

#### 9. TANGIBLE ASSETS

	Computer and Office Equipment	Other Equipment	Leasehold Improvements	Total
	£	£	£	£
<b>Costs</b>				
At 1 January 2023	1,502	111,792	60,468	173,762
Additions	-	1,799	-	1,799
Disposals	-	-	-	-
At 31 December 2023	<b>1,502</b>	<b>113,591</b>	<b>60,468</b>	<b>175,561</b>
<b>Accumulated depreciation</b>				
At 1 January 2023	1,502	92,362	27,567	121,431
Charge for year	-	7,084	6,047	13,131
Disposals	-	-	-	-
At 31 December 2023	<b>1,502</b>	<b>99,446</b>	<b>33,614</b>	<b>134,562</b>
<b>Net book value</b>				
At 1 January 2023	-	19,430	32,901	52,331
At 31 December 2023	<b>-</b>	<b>14,145</b>	<b>26,854</b>	<b>40,999</b>

The net book value represents fixed assets used for direct charitable purposes.

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 10. DEBTORS

	2023	2022
	£	£
Trade debtors	12,448	14,536
Other debtors	-	-
Prepayments and accrued income	368	385
	<u>12,816</u>	<u>14,921</u>
Less provision for bad debts	- 1,681	- 1,304
	<u>11,135</u>	<u>13,617</u>

#### 11. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	3,648	9,667
Accruals and deferred income	2,613	420
Other creditors	2,814	2,990
	<u>9,075</u>	<u>13,077</u>

#### 12. INSURANCE COVER

The policy adequately provides cover for the buildings and other assets of the charity. Cover is also held for employer's and public liability.

#### 13. GRANTS

The following grants were received during the year:

	2023	2022
	£	£
SOFEA - Larder fund	500	-
Asda Foundation - to support Oxford City Larder	500	-
Oxfordshire Community Foundation - towards heating	800	-
Oxfordshire County Council - CPF unrestricted grant	3,570	-
Oxford City Council - small business Covid grants	-	2,667
Oxford City Council - Household Support Grant	-	2,000
Oxford City Council - Fun Day donation from Lois and Susanna	1,000	895
Fun Day donation	-	50
	<u>6,370</u>	<u>5,612</u>

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

14. MOVEMENTS IN FUNDS

	As at 1 January 2023	Income	Expenditure	Funding capital expenditure	Transfers	As at 31 December 2023
	£	£	£	£	£	£
Unrestricted funds:						
General funds	129,051	105,677	- 116,574	1,003	- 2,116	117,041
Restricted funds:						
Community Art Project	300	-	-	-	-	300
Fun Day	-	2,355	- 4,471	-	2,116	-
Household support grant	536	1,000	- 42	- 1,003	-	491
	<u>129,887</u>	<u>109,032</u>	<u>- 121,087</u>	<u>-</u>	<u>-</u>	<u>117,832</u>

**Purpose of restricted funds:**

**SOFEA Larder fund:** to support the running costs of the Oxford City Larder

**Asda Foundation:** to support the running costs of the Oxford City Larder

**Oxfordshire Community Foundation:** to be spent on heating costs

15. RELATED PARTY AND TRUSTEE  
TRANSACTIONS

No trustees received any remuneration or received any other benefits from an employment with the charity.

There were no related party transactions.

16. KEY MANAGEMENT PERSONNEL

The charity considers the key management personnel to be the trustees and the Centre Manager.

The total amount of employee benefits received by trustees and key management personnel was £20,213 (2022: £20,497).

**WEST OXFORD COMMUNITY ASSOCIATION**

England & Wales - Charity number 1171599

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# Accounts

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**WEST OXFORD COMMUNITY ASSOCIATION  
CHARITABLE INCORPORATED ORGANISATION**

**TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2022**

**Charity Registration Number: 1171599**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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## WEST OXFORD COMMUNITY ASSOCIATION CIO

### CHARITY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2022

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#### TRUSTEES

R Huxley	Chairperson
J McMahon	Treasurer
L Siddle	Vice Chair
L Bird	
M Bourne	
S Jamshidifard	
R Kilbee	
H Reid	
S Saunders	
J Whitaker	Joined Jun 22
K Wright-Lynes	Joined Jun 22
A Clilverd	resigned Dec 22
G Lonergan	resigned Jun 22
S Morgan	resigned Dec 22
K Sant- Secretary	resigned Jun 22

#### SECRETARY

S Tibbles

#### REGISTERED OFFICE

West Oxford Community Centre  
Botley Road  
Oxford  
OX2 0BT

#### CHARITY REFERENCE NUMBER

1171599

#### ACCOUNTANTS

SPX Oxford Ltd  
Peace House  
19 Paradise Street  
Oxford  
OX1 1LD

#### SOLICITORS

Blake Morgan  
Seacourt Tower  
West Way  
Oxford  
OX2 0FB

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2022.

#### **CHARITABLE OBJECTS**

The objects of the CIO are to:

- (a) promote the benefit of the inhabitants of West Oxford (hereafter called the “area of benefit”) without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- (c) promote such other charitable purposes as may from time to time be determined.

The CIO shall be non-party in politics and non-sectarian in religion.

#### **LEGAL STATUS**

The governing instruments by which the charity operates are stated in its Constitution.

#### **TRUSTEES**

See page 2 for the trustees who held office during the year

Trustees are elected annually at the AGM under the Constitution.

The existing trustees may make appointments of new trustees but all members of the management committee shall retire from office together at the conclusion of the next Annual General Meeting after the date on which they came into office but they may be re-elected or re-appointed.

Councillor C Cook stood down as an associate member of the committee after the election 2022. Councillors S Pressel remains a member of the committee by virtue of appointment by the local ‘Area Committee’ of Oxford City Council. Councillor L Muddiman joined the committee in October 2022 by the statutory authority for the purposes of the charity’s constitution.

#### **CONTINUING IMPACT OF COVID-19**

The centre started off 2022 cautiously but the management committee we’re pleased to see that most of the regular centre users had returned to WOCA and were following their previous routines.

#### **REGULARLY PAID STAFF**

WOCA is very grateful to the staff team of Centre Manager Keith Birnie, Caretaker James Kelly, Office Assistant Erin Theobald, and Weekend Assistants Barbara Pavlov and Abdul Rahman and we thank them for their commitment and effort.

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

Keith Birnie retired as Centre Manager on December 31<sup>st</sup> 2022, he had been in the role for over 12 years – during this time the Centre grew substantially in both revenue and centre use. Amongst his achievements, Keith introduced administrative systems to support the growth in workload generated by the increased use to ensure the smooth, efficient running of the centre and accurate record keeping.

### **VOLUNTEERS**

#### **Management Committee**

The committee returned to face-to-face meetings when allowed. The trustees continued to support the Chair and Centre Manager as things returned to normal.

We are grateful to the many volunteers who are involved with the return of WOCA Fun Day those who deliver the WOCA Newsletter.

### **LEGAL AND ADMINISTRATION INFORMATION**

Further legal and administration information is provided on page 3 of this report.

### **ORGANISATIONAL STRUCTURE**

The charity is run by a management Committee which is responsible for organising all aspects of the daily running of the charity. The management Committee may delegate specific responsibilities or tasks to sub committees.

During the year, sub committees were appointed to handle discussions on finance, premises, events, equality and diversity, staffing & employment and fundraising.

### **PROCEDURES AND POLICIES FOR GRANT-MAKING**

The committee invites applications for small grants in line with its charitable objectives through the medium of the newsletter distributed to all households in the area of benefit and through WOCA's website. Applications received are considered against WOCA's charitable objectives in the light of WOCA's financial situation by the management Committee at its regular meetings which are open to the public.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Beneficiaries**

The number of WOCA beneficiaries is estimated as being, in the first instance, the 3,000 residents of West Oxford. The centre is open to all and is used by non-local organisations.

### **COMMUNITY CENTRE ACTIVITIES**

#### **Room Bookings**

Regular groups and activities worked closely with us to ensure the success of the association and centre. We continue to be grateful to several groups who managed without any subsidy they may previously have received from WOCA, understanding that every little helped, and their increased contribution really made a difference to WOCA's financial position.

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

An important aspect of what WOCA provides is support for a large and diverse number of 12-step and other peer-support groups meet at the centre, ranging from AA to a group providing exercise for older people.

### **Geoff Franklin Rooms**

Rebecca Avern, established the Little Health Hub, focussing on affordable therapy for women and children/young people. This remains an excellent fit with WOCA's aims and has an increasing number of practitioners and clients.

### **Tumbling Bay Café**

Tom and Vladimira continued to work incredibly hard and are an integral part of the centre and local community, providing an important part of WOCA's income.

## **GRANTS AND SPONSORSHIP**

We received much needed support from Oxford City Council through Covid restart Grant and Local Restrictions Supports grants, alongside donations from WOPA, Waitrose and Finders Keepers towards events and newsletter production.

## **COMMUNITY ENGAGEMENT AND EVENTS/FUNDRAISING**

### **Events**

Some of our previous annual events returned - Artweeks exhibition by WOCArts artists, the Fun Day, AGM and Community Supper ran alongside the food larder, Christmas craft market and Jazz brunches.

### **Newsletter**

The Trustees note their appreciation of Erin Theobald who's production and distribution of the "WOCA Weekly" email bulletins to WOCA members, has become the established way for WOCA to share not just events happening in the centre, but also local and important news updates.

### **Oxford City Larder**

From January 2022 Oxford City larder has gone from strength to strength, with over 200 members and their families benefiting from saving money on their foods bills and reducing food waste. The wrap around services that members also enjoy include free refreshments, children's play table, clothing / toy swaps, trusted advisors signposting other services to those who may need additional support and free ice creams! We are grateful to the many volunteers who week in week out, receive, set up and run the larder operation and make such a difference.

### **Warm Space**

In response to the Cost-of-Living Crisis, WOCA joined the Warm Spaces initiative by providing access to all on Fridays as part of the larder space and provision.

### **Other Networks**

WOCA worked closely with Oxford City Council and Community Matters, with The Chair attending regular Liaison Meetings. We continue to benefit from the support of Locality Coordinator Azul Strong-Corcoran.

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

### **Future Plans**

The trustees and Centre Manager continue to encourage new centre users and fill vacant room hire slots. We carefully balance the need for revenue alongside WOCA's aims to support subsidy requests.

We aim to maintain a sound financial footing, ensuring necessary reserves. Whilst grant-funding is increasingly difficult to find, it remains easier to get grants for one-off projects, such as building projects or one-off pieces of community development work, than ongoing work. However, for WOCA to continue to operate successfully we need to generate extra funds - as such we are planning a structured approach and to revisit the WOCA Strategy document to ensure we fully understand where such funds will be needed to meet our future plans. This may include more sponsorship from local businesses and applications for larger grants from external bodies.

We have recently begun a partnership with Ruskin College to host short courses at the community centre - these courses cover a wide range of interests and skills - the initial Qi Gong and English for Beginners courses have proved popular, so we hope to add to the range of courses for the next and future academic terms.

We are fortunate that volunteer numbers have increased again this year, most involved with Oxford City Larder – WOCA's robust Volunteer Policy and Volunteer Agreement will be used to help support these volunteers and ensure that the expectations for both volunteers and WOCA are clear.

### **WOCA Trustees**

Trustees meet 6 times a year for the full committee. Sub-committees have met as necessary to review subsidies, building maintenance requirements. Thank you for the time given by them.

The following trustees held office during the year:

R Huxley  
J McMahon  
L Siddle  
L Bird  
M Bourne  
S Jamshidifard  
R Kilbee  
H Reid  
S Saunders  
J Whitaker  
K Wright-Lynes  
A Clilverd  
G Lonergan  
S Morgan  
K Sant

We always welcome new trustees and would be particularly interested to hear from anyone with experience of grants / fundraising applications – if just for your experience and advice, if not to become a trustee.

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

### **SPX Bookkeepers**

Thank you to SPX, our accountancy practice, specialising in services for the not-for-profit sector. Sheila Parry and her colleagues work collaboratively with our Centre manager and Treasurer. The trustees thank them for the fantastic support they have given WOCA during the year.

Thank you to Surinder Singh, our independent examiner.

### **FINANCIAL REVIEW**

In 2022, centre usage continued to return to pre- pandemic levels, but we faced steeply rising costs. The result was a deficit, contained by careful budgeting, only addressable at the end of the year by hire charge increases to match our increased costs. Those increases have been implemented, without, at the time of writing causing a drop-off in centre usage. Further increases are likely to be needed at the end of 2023.

The lackadaisical approach taken by our energy brokers means that we have missed out on the best deal for heating and lighting we could have got in early 2022. The treasurer has concentrated on getting room rates set to cover the expenses we face on the assumption that no compensation will be obtained, but a sub-committee of Trustees is pursuing such compensation and are hopeful of a satisfactory outcome.

1. Total Income for WOCA (2022 - £107,049, 2021 - £101,360) was effectively unchanged.
2. Our deficit (defined as the difference between our total income and our total expenditure) was £10,822 (2021 – surplus of £10,688)
3. Trading income (Tumbling Bay Cafe and Health Hub) improved from £15,680 in 2021 to £24,837 in 2022.
4. Grant income reduced in 2022 to £5,612 as against £34,976 in 2021. We are grateful for this support.

It will be observed that an increase in trading and commensurate fall in grant income represents a return to normality.

The objective for 2023 is as it was before, to emerge from the year with the resources to continue to operate for our charitable purpose. Trustees and the treasurer, Jim McMahon, will be keeping a close eye on income and expenditure as there is no certainty.

The Treasurer would like to record his appreciation of Keith Birnie's able management up to the time of his retirement and of the hard work of all staff at the centre.

### **RESERVES POLICY**

The charity's policy on un-restricted reserves is to maintain equivalent cash balances:

- To cover three months budgeted recurring expenditure (£31,000 for 2023) and;
- To cover planned capital expenditure for the up-coming year (estimated at £6,000 for 2023)

## WEST OXFORD COMMUNITY ASSOCIATION CIO

The level of reserves is monitored and reviewed by the trustees on a quarterly basis. Total unrestricted equivalent cash balances stood as £76,719 at 31 December 2022. This is more than the three months' budgeted recurring expenditure and planned capital expenditure required.

### TRUSTEE INDUCTION AND TRAINING

New trustees are briefed on their legal obligations and responsibilities under charity law. They are also encouraged to familiarise themselves with the charity's constitution. As part of the induction process, new trustees will meet key employees and other trustees.

### RISK MANAGEMENT

The trustees are responsible for undertaking an annual risk assessment of the organisation and its activities, this was conducted in October 2022. From this the strategic plan is updated.

### INVESTMENT POWERS AND POLICY

The trustees' investment powers are laid down in the Constitution and restrictions contained therein. These powers are also subject to conditions imposed by law.

### TRANSACTIONS WITH TRUSTEES

There were no transactions with trustees over the period.

Approved by:



R Huxley

Date 14/05/2023

Chairperson



J McMahon

Date 15/5/23

Treasurer

**STATEMENT OF THE TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Charities Act 2011 requires the trustees to prepare financial statements giving a true and fair view of the state of affairs of the Charity and its net resources for the year. 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 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 assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, the financial position of the charity and which enable them to ascertain both the financial position of the charity and ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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#### TO THE TRUSTEES OF WEST OXFORD COMMUNITY ASSOCIATION CIO

I report on the accounts of the Charity for the year ended 31 December 2022, which are set out in pages 11 - 19.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirements of s144(2) of the Charities Act 2011 (the 2011 Act) do not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under s145 of the 2011 Act, whether particular matters have come to my attention.

#### BASIS OF INDEPENDENT EXAMINER'S REPORT

An examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

SPX Oxford Ltd provide bookkeeping services to WOCA CIO. However, I have no involvement in this, and as independent examiner I have applied the FRC's Revised Ethical Standard throughout this examination.

#### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Surinder Singh  
ACCA  
SPX Oxford Ltd

Date: .....30 June 2023.....

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022			2021		
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations	4	386	50	436	512	-	512
Charitable activities	5	78,254	2,895	81,149	82,491	2,315	84,806
Other trading activities	6	24,837	-	24,837	15,680	-	15,680
Investments		287	-	287	12	-	12
Other		340	-	340	350	-	350
<b>Total</b>		<b>104,104</b>	<b>2,945</b>	<b>107,049</b>	<b>99,045</b>	<b>2,315</b>	<b>101,360</b>
<b>Expenditure on:</b>							
Charitable activities	7	116,404	1,465	117,869	90,050	622	90,672
<b>Total</b>		<b>116,404</b>	<b>1,465</b>	<b>117,869</b>	<b>90,050</b>	<b>622</b>	<b>90,672</b>
<b>Net income / expenditure</b>		<b>- 12,300</b>	<b>1,480</b>	<b>- 10,820</b>	<b>8,995</b>	<b>1,693</b>	<b>10,688</b>
Transfers between funds		1,137	- 1,137	-	1,948	- 1,948	-
<b>Net movement in funds</b>		<b>- 11,163</b>	<b>343</b>	<b>- 10,820</b>	<b>10,943</b>	<b>- 255</b>	<b>10,688</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		140,214	493	140,707	129,271	748	130,019
<b>Total funds carried forward</b>		<b>129,051</b>	<b>836</b>	<b>129,887</b>	<b>140,214</b>	<b>493</b>	<b>140,707</b>

All recognised gains and losses are included in the Statement of Financial Activities.  
The notes on pages 14 to 19 form part of these financial statements.

**WEST OXFORD COMMUNITY ASSOCIATION CIO**

**BALANCE SHEET  
FOR THE YEAR ENDED 31 DECEMBER 2022**

		2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	9		52,331		64,459
<b>CURRENT ASSETS</b>					
Debtors	10	13,617		9,030	
Cash at bank and in hand		77,016		71,240	
		<u>90,633</u>		<u>80,270</u>	
<b>CREDITORS:</b> Amounts falling due within one year	11	13,077		4,022	
<b>NET CURRENT ASSETS</b>			77,556		76,248
<b>NET ASSETS</b>			<u>129,887</u>		<u>140,707</u>
<b>INCOME FUNDS</b>					
General funds	14		129,051		140,214
Restricted funds	14		836		493
<b>TOTAL FUNDS</b>			<u>129,887</u>		<u>140,707</u>

*R Huxley*

R Huxley  
Date 14/05/2023

Chairperson

*J McMahon*  
Date 15/5/23

Treasurer

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. STATEMENT OF ACCOUNTING POLICIES**

**Accounting convention**

These accounts have been prepared under the historical cost convention, and in accordance with the Statements of Recommended Practice 2019 (SORP 2019), 'Accounting and Reporting by Charities', issued by the Charities Commission and the Charities Act 2011.

**Accounting period**

These accounts cover the year ended 31 December 2022.

**Income**

Income represents income receivable from room hire, rental income, membership subscriptions, fundraising, donations, gifts and interest received.

Donations and legacies are reported in the Statement of Financial Activities if they are received or due in the financial year.

Any income received relating to a forward period has been deferred.

Grants receivable are included in the year in which the offer is conveyed by the charity except in those cases where the offer has conditions, such grants being recognised as income when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are not included in the financial statements.

**Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for such expenditure, inclusive of any VAT which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered that are subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

Resources are expended in the furtherance of the charity's objectives.

**Depreciation**

Depreciation has been provided at the following rates so as to write off the cost less residual value of the assets over their estimated useful lives. A full year's depreciation has been provided in the year of acquisition. Equipment – straight line basis at 10% per annum. Computer equipment and licences – straight line at 33.33% per annum.

Items included in fixed assets are capitalised where there is an identifiable asset and / or when the purchase cost exceeds £500 for general equipment and £250 for computer equipment.

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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**Fund accounting**

Funds held by the charity are either:-

**Unrestricted general funds** – these are funds which can be used in accordance with the charity’s objectives at the discretion of the trustees.

**Designated funds** – these funds represent monies set aside for specific purposes at the discretion of the trustees rather than the donors.

**Restricted funds** – funds received can only be used for specifically nominated expenditure by the donor and are credited to income in the year in which they are received. Where amounts are not specifically allocated against expenditure in that year the balance is deferred and added to the balance brought forward on the restricted funds and is used in subsequent years in line with the restrictions placed by the donor.

**2. TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**3. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	51,240	45,752
Employer Pension Contributions	1,716	1,391
	<u>52,957</u>	<u>47,143</u>

The average monthly number of employees during the year was 5 (2021: 7).

No employees received employee benefits of more than £60,000.

**4. DONATIONS**

	2022		2021	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Other donations	386	50	436	512
	<u>386</u>	<u>50</u>	<u>436</u>	<u>512</u>

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 5. INCOME FROM CHARITABLE ACTIVITIES

	2022		2021	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Room hire	70,759	-	70,759	48,158
Membership subscriptions	2,079	-	2,079	1,630
Grants	2,667	2,895	5,562	34,977
Events	2,790	-	2,790	-
Sponsorship	- 41	-	- 41	41
	<b>78,254</b>	<b>2,895</b>	<b>81,149</b>	<b>84,806</b>

#### 6. INCOME FROM OTHER TRADING ACTIVITIES

	2022		2021	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Café income	10,015	-	10,015	8,814
Health hub rent	11,520	-	11,520	5,300
Other income	3,302	-	3,302	1,566
	<b>24,837</b>	<b>-</b>	<b>24,837</b>	<b>15,680</b>

#### 7. EXPENDITURE ON CHARITABLE ACTIVITIES

	2022		2021	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Wages	52,957	-	52,957	47,143
Premises expenditure	23,279	-	23,279	13,394
Supplies and services	23,822	271	24,093	15,582
Events expenditures	697	1,194	1,891	-
Depreciation	13,131	-	13,131	13,421
Movement in bad debt provision	851	-	851	- 638
Loss on disposal of fixed assets	-	-	-	-
Governance costs	1,667	-	1,667	1,770
	<b>116,404</b>	<b>1,465</b>	<b>117,869</b>	<b>90,672</b>

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 8. GOVERNANCE COSTS

	2022		2021	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Accountancy fees	1,000	-	1,000	1,000
Minute taking	247	-	247	300
Independent examination	420	-	420	390
	<b>1,667</b>	<b>-</b>	<b>1,667</b>	<b>1,690</b>

#### 9. TANGIBLE ASSETS

	Computer and Office Equipment	Other Equipment	Leasehold Improvements	Total
	£	£	£	£
<b>Costs</b>				
At 1 January 2022	1,502	110,789	60,468	172,759
Additions	-	1,003	-	1,003
Disposals	-	-	-	-
At 31 December 2022	<b>1,502</b>	<b>111,792</b>	<b>60,468</b>	<b>173,762</b>
<b>Accumulated depreciation</b>				
At 1 January 2022	1,502	85,278	21,520	108,300
Charge for year	-	7,084	6,047	13,131
Disposals	-	-	-	-
At 31 December 2022	<b>1,502</b>	<b>92,362</b>	<b>27,567</b>	<b>121,431</b>
<b>Net book value</b>				
At 1 January 2022	-	25,511	38,948	64,459
At 31 December 2022	-	<b>19,430</b>	<b>32,901</b>	<b>52,331</b>

The net book value represents fixed assets used for direct charitable purposes.

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 10. DEBTORS

	2022	2021
	£	£
Trade debtors	14,536	9,118
Prepayments and accrued income	385	365
	<u>14,921</u>	<u>9,483</u>
Less provision for bad debts	<u>- 1,304</u>	<u>- 453</u>
	<u><u>13,617</u></u>	<u><u>9,030</u></u>

#### 11. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	9,667	2,498
Accruals and deferred income	420	841
Other creditors	2,990	683
	<u>13,077</u>	<u>4,022</u>

#### 12. INSURANCE COVER

The policy adequately provides cover for the buildings and other assets of the charity. Cover is also held for employer's and public liability.

#### 13. GRANTS

The following grants were received during the year:

	2022	2021
	£	£
Oxford City Council - small business Covid grants	2,667	16,743
Oxford City Council - Ward member grant for artist materials	-	315
Oxford City Council - Household Support Grant	2,000	-
HMRC job retention grants	-	15,435
Oxford City Council - Fun Day	895	500
Waitrose - Community Matters	-	333
Finders Keepers	-	150
Low Carbon West Oxford	-	1,500
Fun Day donation	50	-
	<u>5,612</u>	<u>34,976</u>

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 14. MOVEMENTS IN FUNDS

	As at 1 January 2022 £	Income £	Expenditure £	Funding capital expenditure £	Transfers £	As at 31 December 2022 £
Unrestricted funds:						
General funds	140,214	104,104	- 116,404	1,003	134	129,051
Restricted funds:						
Community Art Project	300	-	-	-	-	300
Fun Day	-	945	- 1,004	-	59	-
Household support grant	-	2,000	- 461	- 1,003	-	536
Newsletter	193	-	-	-	- 193	-
	<u>140,707</u>	<u>107,049</u>	<u>- 117,869</u>	<u>-</u>	<u>-</u>	<u>129,887</u>

#### **Purpose of restricted funds:**

**Community Art Project:** to fund an art project benefitting the community. This was funded by an Oxford City Council Ward Member grant.

**Defibrillator:** to fund the purchase of a public access defibrillator. The small balance is not required to be repaid and has been transferred to general funds.

**Household support grant :**to support the setup of the Oxford City Larder

#### 15. RELATED PARTY AND TRUSTEE TRANSACTIONS

No trustees received any remuneration or received any other benefits from an employment with the charity.

There were no related party transactions.

#### 16. KEY MANAGEMENT PERSONNEL

The charity considers the key management personnel to be the trustees and the Centre Manager.

The total amount of employee benefits received by trustees and key management personnel was £20,497 (2021: £16,748).

**WEST OXFORD COMMUNITY ASSOCIATION**

England & Wales - Charity number 1171599

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# Accounts

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**WEST OXFORD COMMUNITY ASSOCIATION  
CHARITABLE INCORPORATED ORGANISATION**

**TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2021**

Charity Registration Number: 1171599

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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**CHARITY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**TRUSTEES**

R Huxley	Chairperson
E Ball	Treasurer (resigned January 2021)
J McMahon	Treasurer from January 2021
L Siddle	Vice Chair
S Morgan	
A Clilverd	
G Lonergan	
H Reid	
S Saunders	
M Bourne	
K Sant	Secretary
L Bird	
R Kilbee	
S Jamshidifard	Appointed 15/11/21

**SECRETARY**

Kate Sant

**REGISTERED OFFICE**

West Oxford Community Centre  
Botley Road  
Oxford  
OX2 0BT

**CHARITY REFERENCE NUMBER**

1171599

**ACCOUNTANTS**

SPX Oxford Ltd  
Peace House  
19 Paradise Street  
Oxford  
OX1 1LD

**SOLICITORS**

Blake Morgan  
Seacourt Tower  
West Way  
Oxford  
OX2 0FB

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2021.

#### **CHARITABLE OBJECTS**

The objects of the CIO are to:

- (a) promote the benefit of the inhabitants of West Oxford (hereafter called the "area of benefit") without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- (c) promote such other charitable purposes as may from time to time be determined.

The CIO shall be non-party in politics and non-sectarian in religion.

#### **LEGAL STATUS**

The governing instruments by which the charity operates are stated in its Constitution.

#### **TRUSTEES**

See page 2 for the trustees who held office during the year

Trustees are elected annually at the AGM under the Constitution. Due to difficulties around COVID, it was agreed by trustees on 19 July 2021 WOCA not to hold an AGM in 2021, and the Chair Rebecca Huxley included this information in the Annual report to the Charity Commission.

The existing trustees may make appointments of new trustees but all members of the management committee shall retire from office together at the conclusion of the next Annual General Meeting after the date on which they came into office but they may be re-elected or re-appointed.

Councillors S Pressel and C Cook are members of the committee by virtue of appointment by the local 'Area Committee' of Oxford City Council, the statutory authority for the purposes of the charity's constitution.

#### **CONTINUING IMPACT OF COVID-19**

2021 was another turbulent year for everyone, with varying levels of restrictions on people's freedom of association and movement, the 'Pingdemic' in the summer, and the Omicron variant at the tail end of the year. WOCA started the year in 'Lockdown 3' with only health, education, employment, and essential support services permitted to take place at the centre, and the café not allowed to offer more than take-aways and deliveries. Throughout the year we remained open to some degree and saw a gradual increase in activity and bookings, whilst many centres in the city remained closed. The last quarter saw a buoyant October followed by a rash of cancellations with the arrival of the new variant.

#### **REGULARLY PAID STAFF**

WOCA is very grateful to the staff team of Centre Manager Keith Birnie, Caretaker James Kelly, Office Assistant Erin Theobald, and Weekend Assistants Barbara Pavlov and Abdul Rahman. All staff were placed on furlough

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

until the Coronavirus Job Retention Scheme (CJRS) ended in September – doing only the hours necessary for the safe functioning of the centre, so that WOCA could save as much as possible on staffing costs. The team responded by working in a very flexible and efficient way, whilst increasing the levels of cleaning and decontamination between activities, and the association thanks them for their commitment and effort.

### **VOLUNTEERS**

#### **Management Committee**

The committee worked well in trying circumstances, unable to meet in person until September, and dealing with the vagaries of meetings on the internet.

Trustees helped where they could with more day-to-day activity too – in particular, Rebecca Huxley liaised regularly with Tumbling Bay Café, and with the old and new tenants of the Geoff Franklin Rooms. She and Colin Cook were particularly helpful in dealing with the onerous work of assessing each activity's individual risk assessment.

We are particularly grateful to Elizabeth Ball, who though she resigned as Treasurer in January, took on the finalising of the 2020 accounts, and advised on the financial situation well into 2021. WE thank her for all her efforts as a trustee.

Trustees agreed not to hold an AGM as it was too difficult to predict what the rules on gatherings would be, and an online version was too complicated to be practical. This was communicated to the Charity Commission in WOCA's annual report for 2020.

Other volunteers were involved in the delivering of the WOCA Newsletter in October.

### **LEGAL AND ADMINISTRATION INFORMATION**

Further legal and administration information is provided on page 3 of this report.

### **ORGANISATIONAL STRUCTURE**

The charity is run by a management Committee which is responsible for organising all aspects of the daily running of the charity. The management Committee may delegate specific responsibilities or tasks to sub committees.

During the year, sub committees were appointed to handle discussions on finance, premises, events, equality and diversity, staffing & employment and fundraising.

### **PROCEDURES AND POLICIES FOR GRANT-MAKING**

The committee invites applications for small grants in line with its charitable objectives through the medium of the newsletter distributed to all households in the area of benefit and through WOCA's website. Applications received are considered against WOCA's charitable objectives in the light of WOCA's financial situation by the management Committee at its regular meetings which are open to the public.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Beneficiaries**

The number of WOCA beneficiaries is estimated as being, in the first instance, the 3,000 residents of West Oxford. Under normal circumstances, the centre would be open to all these and would have also been used by non-local organisations, so that the field of beneficiaries could be much wider should the centre have remained open. We are thankfully seeing a gradual increase in usage.

## **WEST OXFORD COMMUNITY ASSOCIATION CIO**

### **COMMUNITY CENTRE ACTIVITIES**

#### **Room Bookings**

Regular groups and activities worked closely with us to ensure the survival of the association and centre, many managing without any subsidy they may previously have received from WOCA, understanding that every little helped, and their increased contribution really made a difference to WOCA's financial position.

WOCA was able to continue to support its 12-step peer support group with funding received in 2020 from Oxfordshire Community Foundation and Oxford City Councillor Susanna Pressel's Community Infrastructure Levy (CIL) fund, which also helped pay for improvements to the fob access system. Also received in 2020, Councillor Colin Cook's Ward Member Budget fund paid for kit to mitigate the risk of COVID, further boosting room hirers' confidence in the safety of the centre.

An important aspect of what WOCA provides is support for a large and diverse number of 12-step and other peer-support groups meet at the centre, ranging from AA to a group providing exercise for older people. 2021 saw a gradual return of these groups. Whilst some groups have continued to opt for online meetings, we are hopeful that more will return in 2022.

As in 2020, every activity had to have an extensive Risk Assessment checked by several trustees. Judgements on what should be permitted were at times difficult to make.

#### **Geoff Franklin Rooms**

Oxford Community Health Hub (OCHH) did not re-open following the move of most talking therapies online in 2020. WOCA gave notice to OCHH in January, ending the sub-lease in March.

Following a recommendation from a former Health Hub practitioner, WOCA was approached by Heather Davidson and Rebecca Avern, acupuncturists who wanted to establish Oxford Natural Health Centre, focussing on affordable therapy for women and children/young people. This seemed an excellent fit, and we aimed for the tenancy to begin in September.

WOCA agreed temporary use of the Geoff Franklin Rooms by Oxford City Council's Community Safety Team from 12<sup>th</sup> April to 31st July. The rental from this arrangement was a very useful stop-gap and gave time for the new long-term tenants to establish themselves.

Sadly, Heather Davidson had to withdraw from the plan, but thankfully Rebecca Avern decided to persevere, and the new Little Health Hub was up and running in September, and attracting a lot of interest. We look forward to a long and successful relationship!

#### **Tumbling Bay Café**

Tom and Vladimira continued to work incredibly hard throughout another unpredictable year, offering a focal point for the local community, and much needed income to WOCA. They were only able to offer deliveries and take-aways in January, just outdoor service in July, but then finally return to indoor service in September, having upgraded the interior.

Following support from Low Carbon West Oxford, WOCA was able to provide them with a new larger and more efficient oven in May, which has allowed them to broaden their range of delicious cakes and work more efficiently.

### **GRANTS AND SPONSORSHIP**

We received more grant income through the year than expected – both from national government, Oxford City Council, and local bodies.

WOCArts Xmas Market (2021) - Finders Keepers

Covid assistance - UK Govt via Oxford City Council

Wine and Beer Glasses – Waitrose Community Matters Scheme

General Donation - Waitrose Community Matters Scheme

General Donation – West Oxford Pantomime Association

Newsletter publishing – Oxford City Council CIL Fund (SP)

## **COMMUNITY ENGAGEMENT AND EVENTS/FUNDRAISING**

### **Events**

With the unpredictability on restrictions, it was mostly impossible to plan events, so again 2021 saw no Artweeks exhibition by WOCArts artists, no Fun Day, no Community Suppers, no Beer Festival, and no Pantomime. Ideas for a Community Picnic then a Winter Supper came and went. The notion of an outdoor or online AGM was considered and rejected, and in November the Pantomime had to be postponed again, and a New Year's Eve Party was out of the question. However, we did manage to host the WOCArts Christmas Craft Market in November, which was wonderful and popular.

### **Community Artist**

Roisin Kerslake-Sim, our Community Artist, ran online session in January, and an excellent Mosaic Tile-making event for children in July. Roisin moved away from Oxford in September, but left behind a legacy of many happy memories and the tile mosaic on the front of the centre.

### **Newsletter**

Erin Theobald continued to send out weekly email bulletins to WOCA members, which was a great way to keep in touch.

With WOCA keeping staffing resources to a minimum during furlough and not wanting to put volunteer deliverers at risk, there was just one newsletter, in October. It was a thing of beauty thanks to the revamp by Erin, with features on food poverty and pandemic responses, and it was greeted with great praise by local residents.

### **Oxford City Larder**

In September WOCA was approached by Saman Jamshidifard with a suggestion that Botley Larder might relocate to the community centre. Larders are a wonderful way of saving food from going to landfill, and bringing people together. WOCA explored the idea as it would be a good way to attract a new and diverse group of people to the centre. In the event Botley Larder decided not to move, but the idea of a Larder at the centre had been sown, and when Saman offered to start a new Larder at WOCC, trustees were very enthusiastic. Saman was co-opted on to the committee, and a small working group was formed, with support from Oxford City Council's Local Hub, aiming to launch the new Oxford City Larder in January 2022.

### **Other Networks**

WOCA worked closely throughout the pandemic with Oxford City Council and Community Matters, via regular Liaison Meetings. Timely advice on what was and was not permitted under the latest round of restrictions (often at very short notice) was much appreciated!

Work with Locality Coordinator Azul Strong-Corcoran has been invaluable in supporting community links, the WOCA Newsletter, and the upcoming Oxford City Larder.

### **Future Plans**

The trustees are working to get back on a sound financial footing; rebuild our reserves which would enable support for a wider range of groups, as well as welcoming new ones. We are still living with a high degree of uncertainty, with the potential for future restrictions. If all goes well, we would hope to restart events, newsletters, and other initiatives for the benefit of all who live in West Oxford. Whilst the year ended with more uncertainty, WOCA was in a relatively healthy financial position, Tumbling Bay Café and the Little Health Hub thriving, and there were very exciting plans afoot for a new 'Food Larder' at the centre. The committee adopted a very cautious budget for 2022 in November, and with energy bills forecast only to rise, arranged three-year fixed contracts to start in May 2022, to mitigate the risk.

## **FINANCIAL REVIEW**

With the careful management of first Elizabeth Ball, then Jim McMahon, our treasurers during 2021, WOCA managed to survive the year. A very cautious budget had been set which would see us finish the year with minimal reserves intact. A 6-month review of the budget took place as the situation was so unpredictable in January. Contingencies for further financial constraints were considered, but thanks to the extension of the furlough arrangements, the receipt of other grants, a gradual increase in activity at the centre, and not least the support of the local community, centre users, and staff, stronger cost measures were not required. The Furlough scheme continued to be used as the government rules changed to a more flexible system which allowed staff furlough to work flexibly, and for WOCA to claim for the hours they did not work throughout the various lockdowns and periods of restriction.

2021 represented a solid financial year for our Community Centre despite continuing difficulties arising out of the pandemic.

1. Total Income for WOCA (2021 - £101,360, 2020 - £102,118) was effectively unchanged.
2. Our cash surplus (defined as the difference between our total income and our total expenditure) was £10,688 (2020 - £6,932)
3. Trading income (Tumbling Bay Cafe and Health Hub) improved from £10,630 in 2020 to £15,680 in 2021.
4. Grant income reduced in 2021 to £34,977 as against £44,602 in 2020. We are grateful for this support. It will be observed that an increase in trading and commensurate fall in grant income represents a return to normality.

The objective for 2022 is as it was before, to emerge from the year with the resources to continue to operate for our charitable purpose. Trustees and the treasurer, Jim McMahon, will be keeping a close eye on income and expenditure as there is no certainty.

Looking ahead, we will face increased energy costs, a concern reflected in the increased reserve against recurring expenditure (see below). Hire rates were increased in late 2021 in anticipation of this and are likely to need to be increased in late 2022.

Jim McMahon would like to thank Elizabeth Ball for her work up to and including her handover of the treasurership.

## **RESERVES POLICY**

The charity's policy on un-restricted reserves is to maintain equivalent cash balances:

- To cover three months budgeted recurring expenditure (£28,000 for 2022) and;
- To cover planned capital expenditure for the up-coming year (estimated at £5,000 for 2022)

The level of reserves is monitored and reviewed by the trustees on a quarterly basis. Total unrestricted equivalent cash balances stood as £71,240 at 31 December 2021. This is more than the three months' budgeted recurring expenditure and planned capital expenditure required.

## **TRUSTEE INDUCTION AND TRAINING**

New trustees are briefed on their legal obligations and responsibilities under charity law. They are also encouraged to familiarise themselves with the charity's constitution. As part of the induction process, new trustees will meet key employees and other trustees.

**RISK MANAGEMENT**

The trustees are responsible for undertaking an annual risk assessment of the organisation and its activities. From this the strategic plan is updated.

**INVESTMENT POWERS AND POLICY**

The trustees' investment powers are laid down in the Constitution and restrictions contained therein. These powers are also subject to conditions imposed by law.

**TRANSACTIONS WITH TRUSTEES**

There were no transactions with trustees over the period.

Approved by:

*R Huxley*

R Huxley  
Date

*17/6/2022*

Chairperson



J McMahon  
Date

*17/6/22*

Treasurer

**STATEMENT OF THE TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Charities Act 2011 requires the trustees to prepare financial statements giving a true and fair view of the state of affairs of the Charity and its net resources for the year. 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 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 assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, the financial position of the charity and which enable them to ascertain both the financial position of the charity and ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**TO THE TRUSTEES OF WEST OXFORD COMMUNITY ASSOCIATION CIO**

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out in pages 10 - 17.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirements of s144(2) of the Charities Act 2011 (the 2011 Act) do not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under s145 of the 2011 Act, whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

An examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

SPX Oxford Ltd provide bookkeeping services to WOCA CIO. However, I have no involvement in this, and as independent examiner I have applied the FRC's Revised Ethical Standard throughout this examination.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Simrit Sandhu  
FCCA  
SPX Oxford Ltd

Date: 30 June 2022

**WEST OXFORD COMMUNITY ASSOCIATION CIO**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**


		2021			2020		
	Note	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations	4	512	-	512	2,763	-	2,763
Charitable activities	5	82,491	2,315	84,806	67,929	14,096	82,025
Other trading activities	6	15,680	-	15,680	10,630	-	10,630
Investments		12	-	12	39	-	39
Other		350	-	350	6,661	-	6,661
<b>Total</b>		<b>99,045</b>	<b>2,315</b>	<b>101,360</b>	<b>88,022</b>	<b>14,096</b>	<b>102,118</b>
<b>Expenditure on:</b>							
Charitable activities	7	90,050	622	90,672	92,593	2,593	95,186
<b>Total</b>		<b>90,050</b>	<b>622</b>	<b>90,672</b>	<b>92,593</b>	<b>2,593</b>	<b>95,186</b>
<b>Net income / expenditure</b>		<b>8,995</b>	<b>1,693</b>	<b>10,688</b>	<b>- 4,571</b>	<b>11,503</b>	<b>6,932</b>
Transfers between funds		1,948	- 1,948	-	11,203	- 11,203	-
<b>Net movement in funds</b>		<b>10,943</b>	<b>- 255</b>	<b>10,688</b>	<b>6,632</b>	<b>300</b>	<b>6,932</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		129,271	748	130,019	122,639	448	123,087
<b>Total funds carried forward</b>		<b>140,214</b>	<b>493</b>	<b>140,707</b>	<b>129,271</b>	<b>748</b>	<b>130,019</b>


All recognised gains and losses are included in the Statement of Financial Activities.  
The notes on pages 14 to 19 form part of these financial statements.

**WEST OXFORD COMMUNITY ASSOCIATION CIO**

**BALANCE SHEET  
FOR THE YEAR ENDED 31 DECEMBER 2021**

		2021		2020	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	9		64,459		73,885
<b>CURRENT ASSETS</b>					
Debtors	10	9,030		17,183	
Cash at bank and in hand		71,240		44,096	
		<u>80,270</u>		<u>61,279</u>	
<b>CREDITORS:</b> Amounts falling due within one year	11	4,022		5,145	
				<u>5,145</u>	
<b>NET CURRENT ASSETS</b>			76,248		56,134
<b>NET ASSETS</b>			<u>140,707</u>		<u>130,019</u>
<b>INCOME FUNDS</b>					
General funds	14		140,214		129,271
Restricted funds	14		493		748
<b>TOTAL FUNDS</b>			<u>140,707</u>		<u>130,019</u>

  
 Jim McMahon  
 Trustee  
 Date 17/6/22

Rebecca Huxley  
 Trustee  
 Date   
 17/06/2022

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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**1. STATEMENT OF ACCOUNTING POLICIES**

**Accounting convention**

These accounts have been prepared under the historical cost convention, and in accordance with the Statements of Recommended Practice 2015 (SORP 2015), 'Accounting and Reporting by Charities', issued by the Charities Commission and the Charities Act 2011.

**Accounting period**

These accounts cover the year ended 31 December 2021.

**Income**

Income represents income receivable from room hire, rental income, membership subscriptions, fundraising, donations, gifts and interest received.

Donations and legacies are reported in the Statement of Financial Activities if they are received or due in the financial year.

Any income received relating to a forward period has been deferred.

Grants receivable are included in the year in which the offer is conveyed by the charity except in those cases where the offer has conditions, such grants being recognised as income when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are not included in the financial statements.

**Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for such expenditure, inclusive of any VAT which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered that are subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

Resources are expended in the furtherance of the charity's objectives.

**Depreciation**

Depreciation has been provided at the following rates so as to write off the cost less residual value of the assets over their estimated useful lives. A full year's depreciation has been provided in the year of acquisition. Equipment – straight line basis at 10% per annum. Computer equipment and licences – straight line at 33.33% per annum.

Items included in fixed assets are capitalised where there is an identifiable asset and / or when the purchase cost exceeds £500 for general equipment and £250 for computer equipment.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

### Fund accounting

Funds held by the charity are either:-

**Unrestricted general funds** – these are funds which can be used in accordance with the charity's objectives at the discretion of the trustees.

**Designated funds** – these funds represent monies set aside for specific purposes at the discretion of the trustees rather than the donors.

**Restricted funds** – funds received can only be used for specifically nominated expenditure by the donor and are credited to income in the year in which they are received. Where amounts are not specifically allocated against expenditure in that year the balance is deferred and added to the balance brought forward on the restricted funds and is used in subsequent years in line with the restrictions placed by the donor.

## 2. TAXATION

The charity is exempt from corporation tax on its charitable activities.

## 3. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	45,752	45,947
Employer Pension Contributions	1,391	1,394
	<u>47,143</u>	<u>47,341</u>

The average monthly number of employees during the year was 7 (2018: 6).

No employees received employee benefits of more than £60,000.

## 4. DONATIONS

	2021		2020	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Other donations	512	-	512	2,762
	<u>512</u>	<u>-</u>	<u>512</u>	<u>2,762</u>

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2021		2020	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Room hire	48,158	-	48,158	35,413
Membership subscriptions	1,630	-	1,630	2,005
Grants	32,662	2,315	34,977	44,602
Events	-	-	-	6
Sponsorship	41	-	41	-
	<b>82,491</b>	<b>2,315</b>	<b>84,806</b>	<b>82,026</b>

**6. INCOME FROM OTHER TRADING ACTIVITIES**

	2021		2020	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Café income	8,814	-	8,814	6,907
Health hub rent	5,300	-	5,300	2,496
Other income	1,566	-	1,566	1,227
	<b>15,680</b>	<b>-</b>	<b>15,680</b>	<b>10,630</b>

**7. EXPENDITURE ON CHARITABLE ACTIVITIES**

	2021		2020	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Wages	47,143	-	47,143	47,341
Premises expenditure	13,394	-	13,394	11,479
Supplies and services	14,960	622	15,582	17,940
Events expenditures	-	-	-	205
Grants paid	-	-	-	960
Depreciation	13,421	-	13,421	14,797
Movement in bad debt provision	- 638	-	- 638	894
Loss on disposal of fixed assets	-	-	-	-
Governance costs	1,770	-	1,770	1,570
	<b>90,050</b>	<b>622</b>	<b>90,672</b>	<b>95,186</b>

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. GOVERNANCE COSTS**

	2021		2020	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Accountancy fees	1,000	-	1,000	1,000
Minute taking	300	-	300	300
Independent examination	390	-	390	390
	<b>1,690</b>	<b>-</b>	<b>1,690</b>	<b>1,690</b>

**9. TANGIBLE ASSETS**

	Computer and Office Equipment	Other Equipment	Leasehold Improvements	Total
	£	£	£	£
<b>Costs</b>				
At 1 January 2021	1,502	106,794	60,468	168,764
Additions	-	3,995	-	3,995
Disposals	-	-	-	-
At 31 December 2021	<b>1,502</b>	<b>110,789</b>	<b>60,468</b>	<b>172,759</b>
<b>Accumulated depreciation</b>				
At 1 January 2021	1,304	78,101	15,473	94,878
Charge for year	198	7,177	6,047	13,422
Disposals	-	-	-	-
At 31 December 2021	<b>1,502</b>	<b>85,278</b>	<b>21,520</b>	<b>108,300</b>
<b>Net book value</b>				
At 1 January 2021	<b>198</b>	<b>28,693</b>	<b>44,995</b>	<b>73,886</b>
At 31 December 2021	<b>-</b>	<b>25,511</b>	<b>38,948</b>	<b>64,459</b>

The net book value represents fixed assets used for direct charitable purposes.

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**
**10. DEBTORS**

	2021	2020
	£	£
Trade debtors	9,118	9,984
Other debtors	-	8,022
Prepayments and accrued income	365	267
	<u>9,483</u>	<u>18,273</u>
Less provision for bad debts	- 453	- 1,090
	<u>9,030</u>	<u>17,183</u>

**11. CREDITORS: amounts falling due within one year**

	2021	2020
	£	£
Trade creditors	2,498	1,766
Accruals and deferred income	841	891
Other creditors	683	2,488
	<u>4,022</u>	<u>5,145</u>

**12. INSURANCE COVER**

The policy adequately provides cover for the buildings and other assets of the charity. Cover is also held for employer's and public liability.

**13. GRANTS**

The following grants were received during the year:

	2021	2020
	£	£
Oxford City Council - small business Covid grants	16,743	11,334
Oxford City Council - Ward member grant for artist materials	315	300
Oxford City Council - Car park lights	-	2,492
Oxfordshire Community Foundation	-	1,000
Oxfordshire County Council - Covid grants	-	2,593
Oxfordshire County Council - fob access	-	2,904
HMRC job retention grants	15,435	18,172
Oxford City Council - Fun Day	500	-
Waitrose - Community Matters	333	-
Finders Keepers	150	-
Low Carbon West Oxford	1,500	-
	<u>34,976</u>	<u>38,795</u>

**WEST OXFORD COMMUNITY ASSOCIATION CIO**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. MOVEMENTS IN FUNDS**

	As at 1 January 2021	Incoming resources	Outgoing resources	Funding capital expenditure	Transfers	As at 31 December 2021
	£	£	£	£	£	£
Unrestricted funds:						
General funds	129,271	99,045	- 90,050	1,500	448	140,214
Restricted funds:						
Community Art Project	300	-	-	-	-	300
Low Carbon West Oxford	-	1,500	-	- 1,500	-	-
Newsletter	-	815	- 622	-	-	193
Defibrillator	337	-	-	-	- 337	-
Sports equipment	111	-	-	-	- 111	-
	<u>130,019</u>	<u>101,360</u>	<u>- 90,672</u>	<u>-</u>	<u>-</u>	<u>140,707</u>

**Purpose of restricted funds:**

**Community Art Project:** to fund an art project benefitting the community. This was funded by an Oxford City Council Ward Member grant.

**Low Carbon West Oxford:** to fund a low energy oven for the café.

**Sports equipment:** to fund equipment for use of community groups, namely Table Tennis and Krav Maga. This was funded by an Oxford City Council Ward member grant.

**Defibrillator:** to fund the purchase of a public access defibrillator. The small balance is not required to be repaid and has been transferred to general funds.

**15. RELATED PARTY AND TRUSTEE TRANSACTIONS**

No trustees received any remuneration or received any other benefits from an employment with the charity.

There were no related party transactions.

**16. KEY MANAGEMENT PERSONNEL**

The charity considers the key management personnel to be the trustees and the Centre Manager.

The total amount of employee benefits received by trustees and key management personnel was £16,748 (2020: £17,009).

**WEST OXFORD COMMUNITY ASSOCIATION**

England & Wales - Charity number 1171599

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# Accounts

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**WEST OXFORD COMMUNITY ASSOCIATION  
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**TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2020**

Notes to the Accounts

Charity Registration Number: 1171599

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**CHARITY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**TRUSTEES**

R Huxley	Chairperson
E Ball	Treasurer
J McMahon	
L Siddle	Vice Chair
S Morgan	
A Clilverd	
G Lonergan	
H Reid	
S Saunders	
M Bourne	
K Sant	Secretary
L Bird	

**SECRETARY**

Kate Sant

**REGISTERED OFFICE**

West Oxford Community Centre  
Botley Road  
Oxford  
OX2 0BT

**CHARITY REFERENCE NUMBER**

1171599

**ACCOUNTANTS**

SPX Oxford Ltd  
Peace House  
19 Paradise Street  
Oxford  
OX1 1LD

**SOLICITORS**

Blake Morgan  
Seacourt Tower  
West Way  
Oxford  
OX2 0FB

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2020.

**CHARITABLE OBJECTS**

The objects of the CIO are to:

- (a) promote the benefit of the inhabitants of West Oxford (hereafter called the "area of benefit") without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- (b) to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- (c) promote such other charitable purposes as may from time to time be determined.

The CIO shall be non-party in politics and non-sectarian in religion.

**LEGAL STATUS**

The governing instruments by which the charity operates are stated in its Constitution.

**TRUSTEES**

See page 2 for the trustees who held office during the year

Trustees are elected annually at the AGM under the Constitution adopted in 2020.

The existing trustees may make appointments of new trustees but all members of the management committee shall retire from office together at the conclusion of the next Annual General Meeting after the date on which they came into office but they may be re-elected or re-appointed.

Councillors S Pressel and C Cook are members of the committee by virtue of appointment by the local 'Area Committee' of Oxford City Council, the statutory authority for the purposes of the charity's constitution.

**AGM**

All Trustees present at the committee meeting on 19 July 2021 agreed that we would not hold the WOCA AGM at this time because of concerns and challenges of holding an AGM either in-person or online for our members, i.e. the ever-changing Covid restrictions, our more vulnerable members feeling comfortable attending in-person meetings; also online access requirements. RH would include this information in the Annual report to the Charity Commission as to why we are not holding the AGM at this time.

**IMPACT OF COVID-19**

West Oxford Community Centre was closed on March 23rd, 2020 in accordance with the UK Governments & NHS guidance to avoid all non-essential travel and social contact due to Covid 19 and the spread of the Coronavirus Pandemic. The lockdowns during 2020 and 2021 resulted in all the groups that used the centre being unable to come as the community buildings had to close for

months. When we were able to reopen between the lockdowns, COVID regulations severely restricted the number of groups and activities which could restart. Every activity had to have an extensive Risk Assessment checked by several trustees. We were very concerned about reaching the end of our financial reserves but with the very careful management of our treasurer, Elizabeth Ball, WOCA did manage to remain solvent. Our major source of income from lets and room hire dried up during lockdowns and we, along with many other community centres, were facing a very difficult financial crisis with little idea of what the future held.

Before the first lockdown WOCA was used on a weekly basis by between 40 and 50 groups and activities per week. Due to the COVID regulations the use of the centre dwindled to 10 -12 activities per week between the lockdowns which initially were based on educational activities and those that could meet the Risk Assessment criteria. Some groups continued to meet online but this was very different from having face-to-face contact and interactions, and any group meeting on zoom meant no revenue for the centre.

We were lucky as WOCA was used as one of the Locality Response Hubs for OCC which meant that we had revenue from them during the first lockdown, as well as the café. The Blood Transfusion Service also visited regularly, and as lockdowns eased, some educational and fitness groups ran.

With the help of the Coronavirus Job Retention Scheme (CJRS) we could reclaim 80% of the costs of the employment of our staff with the furlough scheme. WOCA topped up the wages to 100% of the wage for their contracted hours for the initial 3-month period which ran from March 1st, 2020 to end May 2020.

The Furlough scheme continued to be used as the government rules changed to a more flexible system which allowed staff furlough to work flexibly, and for WOCA to claim for the hours they did not work throughout the various lockdowns and periods of restriction.

### **REGULARLY PAID STAFF**

The trustees are very grateful to all the regular WOCA staff for their dedication, tolerance and loyalty to WOCA. They have worked so hard for the centre during the very difficult 18 months during the Pandemic. All staff apart from Keith Birnie were furloughed for the first lockdown with WOCA making up the extra 20%. We were fortunate that Keith could be seconded to Oxford City Council's Locality Response Hub based at the centre, which meant he could keep an eye on the building and build links with new people locally.

- James Kelly who is our very reliable caretaker and who does so much else for us all.
- The office team – Keith Birnie and Erin Theobald.
- Those who regularly open and lock up: James Kelly, Barbara Pavlov, and Abdul Rahman, assisted by Lal Rahman.
- I am would also like to thank Sue Tibbles who has been taking the minutes for the management committee for some time now and has done so, very reliably all through the zoom Management Committee meetings we have been running.

### **VOLUNTEERS**

Thank you to all volunteer trustees on the committee who have been part of the zoom meetings for the last 1 ½ years turning up from their sitting rooms, bedrooms and kitchens and taking part of our Management Committee Meetings.

## WEST OXFORD COMMUNITY ASSOCIATION CIO

We have been unable to print the Quarterly Newsletter due both to lack of finance and also for safety reasons, no door-to-door delivery was allowed. Thank you to Erin Theobald who sent out a weekly WOCA news which kept us all in touch.

### LEGAL AND ADMINISTRATION INFORMATION

Further legal and administration information is provided on page 3 of this report.

### ORGANISATIONAL STRUCTURE

The charity is run by a management Committee which is responsible for organising all aspects of the daily running of the charity. The management Committee may delegate specific responsibilities or tasks to sub committees.

During the year, sub committees were appointed to handle discussions on finance, premises, events, equality and diversity, staffing & employment and fundraising.

### PROCEDURES AND POLICIES FOR GRANT-MAKING

The committee invites applications for small grants in line with its charitable objectives through the medium of the newsletter distributed to all households in the area of benefit and through WOCA's website. Applications received are considered against WOCA's charitable objectives in the light of WOCA's financial situation by the management Committee at its regular meetings which are open to the public.

### ACHIEVEMENTS AND PERFORMANCE

Beneficiaries - The number of WOCA beneficiaries is estimated as being, in the first instance, the 3,000 residents of West Oxford. Under normal circumstances, the centre would be open to all these and would have also been used by non-local organisations, so that the field of beneficiaries could be much wider should the centre have remained open.

An important aspect of what WOCA provides is support for a large and diverse number of 12-step and other peer-support groups meet at the centre, ranging from AA to a group supporting working-age people diagnosed with Parkinson's. During lockdowns when the centre was unable to open, none of these groups were able to run face-to-face

#### Grants/sponsorship for:

Flooring – FCC Community Action, Oxfordshire County Council  
LED replacement car park lamps - Oxford City Council  
WOCArts Art Show and Xmas Market (2019)- Finders Keepers  
Community Artist Materials – Oxford City Council (CC) Ward Member Budget  
Covid assistance - UK Govt via Oxford City Council  
Extra fob points – Oxfordshire County Council Councillor Priority Fund (SP)  
Subsidise NA and AA – Oxfordshire Community Foundation  
COVID-safe kit - Oxford City Council (CC) Ward Member Budget  
COVID-safe kit and NA and AA subsidy support - Oxfordshire County Council Councillor Priority Fund (SP)

#### Events / Fundraising

To make the future funding of the centre more secure, the trustees had increased the number of fundraising events which are organised, and planned to ensure an increased number WOCA members. However, all events were cancelled from March 23rd 2020. There was no Fun Day, no Beer

## WEST OXFORD COMMUNITY ASSOCIATION CIO

Festival, nor the Pantomime. Our WOCA Spring and Autumn Suppers and the Jazz Brunches, the annual Potato Day and community New Year's Eve party were all cancelled.

Virtual fundraiser - Silent Auction organised by Karen Starr. Many thanks to Karen for organising this and to all those that supported the Silent Auction which raised £2000 for the centre.

### **Tumbling Bay Cafe**

Initially Tom and Vladimira had to close Tumbling Bay Café. However, it was quickly agreed with Oxford City Council, our landlord, that the café ran as a separate entity to the centre and could be open for a Take-Away Service as were other cafés. Tom and Vladimira worked very hard to build this up and very soon proved to be popular with local people coming daily to collect their lunches. Tom and Vladimira also supplied lunches to two of Oxford Colleges who had people stuck in college and unable to go home.

As the year progressed, when the government eased the restrictions, Tumbling Bay was able to make use of the patio and put out tables and seats to serve food and coffees.

### **Oxford Community Health Hub**

The Oxford Community Health Hub was closed and there was no revenue from rent for the whole year. Psychoanalysis ran very successfully on zoom, so even when the centre could reopen, The Health Hub did not.

### **Community Artist**

Roisin Kerslake-Sim, our community artist, repainted the large board at the front of the centre first with a symbolic work, then with a big advert for Tumbling Bay café. Other activities and access to the building was very limited for Roisin, but she ran a zoom craft group every week for over 6 months.

### **Future Plans**

The trustees are working to get back on a sound financial footing; rebuild our reserves which would enable groups to return and activities to restart, as well as welcoming new ones. We are still living with a high degree of uncertainty, with the potential for future restrictions. If all goes well, we would hope to restart events, newsletters, and other initiatives for the benefit of all who live in West Oxford.

## **FINANCIAL REVIEW**

2020 was, to say at least, a difficult year. We started the year open as a busy centre used by all ages. As with everyone else, we were closed by government announcement in March. At that point we did not know the likely course of the pandemic and we knew nothing of government support schemes.

Our objective then was to survive for our charitable purpose - to get through lockdown and the disruption of the pandemic with the resources which enabled WOCA to continue to operate. This meant more than just making ends meet, as we want to have the revenue resources to subsidise good uses and the capital resources to invest in the building and kit when grant aid is not available. We were keen to keep the staff team together to be able to hit the ground running once we could reopen.

We started the year with a tight revenue budget, as we had decided to increase staffing costs to service the high level of business, but we went into the year with a healthy balance which would allow us flexibility in making decisions.

## WEST OXFORD COMMUNITY ASSOCIATION CIO

Lockdown and the pandemic undermined our main income stream of room rental. The café and the Health Hub, both of which have provided significant income for their dedicated spaces, were equally challenged as us by lockdown. Keen to keep the staff team together, staffing costs remained. Building costs remained even if the building was unused. Any usage brought the costs of enhanced cleaning.

We ended 2020 in as good a position as we could have hoped for

- With rental income at less than 50% of 2019, which lower level was supported by the decision of the City Council to take space.
- With grant income at nearly £45000 compared with nearly £3000 in 2019. The largest components were the furlough scheme, which for most of the year met 80% of the costs of employment while someone was not working, and the small business grants to help companies and organisations with continuing fixed costs.
- With donations of £2700 of money of which over £2000 was raised by the silent auction organised by Karen Starr. Thank you to Karen.
- The café found a way through operating which generated a good level of income to WOCA, if slightly less than was hoped for. The business resilience represented by the income stands the café in good stead for 2021.
- The Health Hub went on line in 2020 and was not in a position to cover the rent. It decided to leave the centre in 2021. We took the loss of income hit in 2020/2021 but a new arrangement is being forged with a new organisation which offers hope for the future.
- Disappointingly, membership income was down a bit – something to look at in 2021.
- Our wages costs, our largest single budget line, were in line with last year but in a normal year would be significantly higher with the additional time associated with events such as the fun day.
- Premises and supplies and services were a bit down reflecting the lower level of building usage and the fact that some costs were forgiven eg business rates and waste collection.

The end of 2020 saw WOCA go into 2021 with a small surplus of circa £7000 which strengthened the balance sheet to just over £55000. WOCA follows the good practice of setting aside 3 months running cost to cover winding down should be centre have to cease trading. This leaves a safety net of around £33000 in the face of the continuing uncertainties of 2021 as the government support schemes cease and rental income, our main source of income, remains uncertain.

We spent the early part of 2021 in lockdown and even as restrictions eased, groups and people were making their own decisions which meant no return to the certainty and 'business model' of the old normal. Rental income should improve over time but the test will be winter in the small spaces of the centre. Grant income will decline as the government withdraws its schemes of support around Covid and I expect charitable grant income to be hard to come by in the face of competing pressures.

The objective remains the same, to emerge from 2021 with the resources to continue to operate for our charitable purpose. Trustees and the treasurer, Jim McMahon, will be keeping a close eye on income and expenditure as there is no certainty.

The financial figures tell a practical story of the pandemic, but they do not reveal the anxiety, the level of attention and the commitment to do their best from staff, the café and trustees and local councillors. Thank you to all.

### RESERVES POLICY

The charity's policy on un-restricted reserves is to maintain equivalent cash balances:

- To cover three months budgeted recurring expenditure (£21,255 for 2021) and;
- To cover planned capital expenditure for the up-coming year (estimated at £1,000 for 2021)

The level of reserves is monitored and reviewed by the trustees on a quarterly basis.

Total unrestricted equivalent cash balances stood as £55,386 at 31 December 2020. This is more than the three months' budgeted recurring expenditure and planned capital expenditure required.

**TRUSTEE INDUCTION AND TRAINING**

New trustees are briefed on their legal obligations and responsibilities under charity law. They are also encouraged to familiarise themselves with the charity's constitution. As part of the induction process, new trustees will meet key employees and other trustees.

**RISK MANAGEMENT**

The trustees are responsible for undertaking an annual risk assessment of the organisation and its activities. From this the strategic plan is updated.

**INVESTMENT POWERS AND POLICY**

The trustees' investment powers are laid down in the Constitution and restrictions contained therein. These powers are also subject to conditions imposed by law.

**TRANSACTIONS WITH TRUSTEES**

There were no transactions with trustees over the period.

Approved by:

R Huxley

Date

20/09/2021

Chairperson



J McMahon

Date

20/9/21

Treasurer



**STATEMENT OF THE TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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The Charities Act 2011 requires the trustees to prepare financial statements giving a true and fair view of the state of affairs of the Charity and its net resources for the year. 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 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 assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, the financial position of the charity and which enable them to ascertain both the financial position of the charity and ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**TO THE TRUSTEES OF WEST OXFORD COMMUNITY ASSOCIATION CIO**

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out in pages 10 - 17.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirements of s144(2) of the Charities Act 2011 (the 2011 Act) do not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under s145 of the 2011 Act, whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

An examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

SPX Oxford Ltd provide bookkeeping services to WOCA CIO. However, I have no involvement in this, and as independent examiner I have applied the FRC's Revised Ethical Standard throughout this examination.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Simrit Sandhu  
FCCA  
SPX Oxford Ltd

Date: 23 September 2021

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	2020			2019		
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations	4	2,762	-	2,762	406	-	406
Charitable activities	5	67,929	14,096	82,026	87,958	2,366	90,324
Other trading activities	6	10,630	-	10,630	21,142	-	21,142
Investments		39	-	39	79	-	79
Other		6,661	-	6,661	628	-	628
<b>Total</b>		<b>88,022</b>	<b>14,096</b>	<b>102,118</b>	<b>110,213</b>	<b>2,366</b>	<b>112,579</b>
<b>Expenditure on:</b>							
Charitable activities	7	92,593	2,593	95,186	99,298	503	99,801
<b>Total</b>		<b>92,593</b>	<b>2,593</b>	<b>95,186</b>	<b>99,298</b>	<b>503</b>	<b>99,801</b>
<b>Net income / expenditure</b>		<b>- 4,571</b>	<b>11,503</b>	<b>6,932</b>	<b>10,915</b>	<b>1,863</b>	<b>12,778</b>
Transfers between funds		11,203	- 11,203	-	1,965	- 1,965	-
<b>Net movement in funds</b>		<b>6,632</b>	<b>300</b>	<b>6,932</b>	<b>12,880</b>	<b>- 102</b>	<b>12,778</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		122,639	448	123,087	109,759	550	110,309
<b>Total funds carried forward</b>		<b>129,271</b>	<b>748</b>	<b>130,019</b>	<b>122,639</b>	<b>448</b>	<b>123,087</b>


All recognised gains and losses are included in the Statement of Financial Activities.

The notes on pages 12 to 17 form part of these financial statements.

**BALANCE SHEET  
FOR THE YEAR ENDED 31 DECEMBER 2020**


		2020		2019	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	9		73,885		77,478
<b>CURRENT ASSETS</b>					
Debtors	10	17,183		11,105	
Cash at bank and in hand		44,096		42,519	
		<u>61,279</u>		<u>53,624</u>	
<b>CREDITORS: Amounts falling due within one year</b>	11	5,144		8,015	
			<u>56,134</u>		<u>45,609</u>
<b>NET CURRENT ASSETS</b>			<u>56,134</u>		<u>45,609</u>
<b>NET ASSETS</b>			<u><u>130,019</u></u>		<u><u>123,087</u></u>
<b>INCOME FUNDS</b>					
General funds	14		129,271		122,639
Restricted funds	14		748		448
<b>TOTAL FUNDS</b>			<u><u>130,019</u></u>		<u><u>123,087</u></u>

Jim McMahon  
Trustee  
Date



20/09/21

Rebecca Huxley  
Trustee  
Date



20/09/2021

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1. STATEMENT OF ACCOUNTING POLICIES**

**Accounting convention**

These accounts have been prepared under the historical cost convention, and in accordance with the Statements of Recommended Practice 2015 (SORP 2015), 'Accounting and Reporting by Charities', issued by the Charities Commission and the Charities Act 2011.

**Accounting period**

These accounts cover the year ended 31 December 2020.

**Income**

Income represents income receivable from room hire, rental income, membership subscriptions, fundraising, donations, gifts and interest received.

Donations and legacies are reported in the Statement of Financial Activities if they are received or due in the financial year.

Any income received relating to a forward period has been deferred.

Grants receivable are included in the year in which the offer is conveyed by the charity except in those cases where the offer has conditions, such grants being recognised as income when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are not included in the financial statements.

**Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for such expenditure, inclusive of any VAT which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered that are subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

Resources are expended in the furtherance of the charity's objectives.

**Depreciation**

Depreciation has been provided at the following rates so as to write off the cost less residual value of the assets over their estimated useful lives. A full year's depreciation has been provided in the year of acquisition. Equipment – straight line basis at 10% per annum. Computer equipment and licences – straight line at 33.33% per annum.

Items included in fixed assets are capitalised where there is an identifiable asset and / or when the purchase cost exceeds £500 for general equipment and £250 for computer equipment.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

### Fund accounting

Funds held by the charity are either:-

**Unrestricted general funds** – these are funds which can be used in accordance with the charity's objectives at the discretion of the trustees.

**Designated funds** – these funds represent monies set aside for specific purposes at the discretion of the trustees rather than the donors.

**Restricted funds** – funds received can only be used for specifically nominated expenditure by the donor and are credited to income in the year in which they are received. Where amounts are not specifically allocated against expenditure in that year the balance is deferred and added to the balance brought forward on the restricted funds and is used in subsequent years in line with the restrictions placed by the donor.

## 2. TAXATION

The charity is exempt from corporation tax on its charitable activities.

## 3. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	45,947	46,559
Employer Pension Contributions	1,394	1,477
	<b>47,341</b>	<b>48,036</b>

The average monthly number of employees during the year was 7 (2018: 6).

No employees received employee benefits of more than £60,000.

## 4. DONATIONS

	2020		2019	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Other donations	2,762	-	2,762	406
	<b>2,762</b>	<b>-</b>	<b>2,762</b>	<b>406</b>

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

## 5. INCOME FROM CHARITABLE ACTIVITIES

	2020		2019	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Room hire	35,413	-	35,413	81,845
Membership subscriptions	2,005	-	2,005	2,400
Grants	30,506	14,096	44,603	2,796
Events	6	-	6	2,373
Sponsorship	-	-	-	910
	<b>67,929</b>	<b>14,096</b>	<b>82,026</b>	<b>90,324</b>

## 6. INCOME FROM OTHER TRADING ACTIVITIES

	2020		2019	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Café income	6,907	-	6,907	7,588
Health hub rent	2,496	-	2,496	10,791
Other income	1,227	-	1,227	2,763
	<b>10,630</b>	<b>-</b>	<b>10,630</b>	<b>21,142</b>

## 7. EXPENDITURE ON CHARITABLE ACTIVITIES

	2020		2019	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Wages	47,341	-	47,341	48,036
Premises expenditure	11,479	-	11,479	13,553
Supplies and services	16,307	1,633	17,940	19,735
Events expenditures	205	-	205	2,764
Grants paid	-	960	960	-
Depreciation	14,797	-	14,797	12,806
Movement in bad debt provision	894	-	894	- 300
Loss on disposal of fixed assets	-	-	-	1,517
Governance costs	1,570	-	1,570	1,690
	<b>92,593</b>	<b>2,593</b>	<b>95,186</b>	<b>99,801</b>

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

## 8. GOVERNANCE COSTS

	2020			2019
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Accountancy fees	1,000	-	1,000	1,000
Minute taking	300	-	300	300
Independent examination	390	-	390	390
	<u>1,690</u>	<u>-</u>	<u>1,690</u>	<u>1,690</u>

## 9. TANGIBLE ASSETS

	Computer and Office Equipment	Other Equipment	Leasehold Improvements	Total
	£	£	£	£
<b>Costs</b>				
At 1 January 2020	1,502	101,397	54,661	157,560
Additions	-	5,397	5,807	11,204
Disposals	-	-	-	-
At 31 December 2020	<u>1,502</u>	<u>106,794</u>	<u>60,468</u>	<u>168,764</u>
<b>Accumulated depreciation</b>				
At 1 January 2020	1,107	69,548	9,427	80,082
Charge for year	197	8,553	6,046	14,797
Disposals	-	-	-	-
At 31 December 2020	<u>1,304</u>	<u>78,101</u>	<u>15,473</u>	<u>94,879</u>
<b>Net book value</b>				
At 1 January 2020	<u>395</u>	<u>31,849</u>	<u>45,234</u>	<u>77,478</u>
At 31 December 2020	<u>198</u>	<u>28,692</u>	<u>44,995</u>	<u>73,885</u>

The net book value represents fixed assets used for direct charitable purposes.

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**
**10. DEBTORS**

	2020	2019
	£	£
Trade debtors	9,984	10,370
Other debtors	8,022	-
Prepayments and accrued income	267	931
	<u>18,273</u>	<u>11,301</u>
Less provision for bad debts	<u>-1,090</u>	<u>-196</u>
	<u><u>17,183</u></u>	<u><u>11,105</u></u>

**11. CREDITORS: amounts falling due within one year**

	2020	2019
	£	£
Trade creditors	1,766	1,974
Accruals and deferred income	891	5,380
Other creditors	2,488	661
	<u>5,144</u>	<u>8,015</u>

**12. INSURANCE COVER**

The policy adequately provides cover for the buildings and other assets of the charity. Cover is also held for employer's and public liability.

**13. GRANTS**

The following grants were received during the year:

	2020	2019
	£	£
Oxford City Council - small business Covid grants	11,334	-
Oxford City Council - Ward member grant for artist materials	300	-
Oxford City Council - Car park lights	2,492	-
Oxfordshire Community Foundation	1,000	-
Oxfordshire County Council - Covid grants	2,593	-
Oxfordshire County Council - fob access	2,904	-
HMRC job retention grants	18,172	-
Oxford City Council - Fun Day	-	500
Oxfordshire County Council - CCTV	-	1,866
	<u>38,795</u>	<u>2,366</u>

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**14. MOVEMENTS IN FUNDS**

	As at 1 January 2020	Incoming resources	Outgoing resources	Funding capital expenditure	As at 31 December 2020
	£	£	£	£	£
Unrestricted funds:					
General funds	122,639	88,022	- 92,593	11,203	129,271
Restricted funds:					
Community Art Project	-	300	-	-	300
Car park lamps	-	2,492	-	- 2,492	-
Covid grants	-	2,133	- 2,133	-	-
Fob access point	-	2,904	-	- 2,904	-
NA and AA subsidy	-	460	- 460	-	-
Physical development of the centre	-	5,807	-	- 5,807	-
Defibrillator	337	-	-	-	337
Sports equipment	111	-	-	-	111
	<u>123,087</u>	<u>102,118</u>	<u>- 95,186</u>	<u>-</u>	<u>130,019</u>

**Purpose of restricted funds:**

**Community Art Project:** to fund an art project benefitting the community. This was funded by an Oxford City Council Ward Member grant.

**Car park lamps:** to replace existing lighting with energy saving LED bulbs.

**Covid grants:** various grants towards supporting the centre during the pandemic

**Fob access point:** grant towards adding a fob access point to the front door. This was full spent on capital expenditure.

**NA and AA subsidy:** a grant towards the additional costs of keeping the centre Covid-safe to enable NA and AA meetings to continue during the pandemic.

**Sports equipment:** to fund equipment for use of community groups, namely Table Tennis and Krav Maga. This was funded by an Oxford City Council Ward member grant.

**Defibrillator:** to fund the purchase of a public access defibrillator

**15. RELATED PARTY AND TRUSTEE TRANSACTIONS**

No trustees received any remuneration or received any other benefits from an employment with the charity.

There were no related party transactions.

**16. KEY MANAGEMENT PERSONNEL**

The charity considers the key management personnel to be the trustees and the Centre Manager.

The total amount of employee benefits received by trustees and key management personnel was £17,009 (2019: £19,629).