

**WEST OXFORD COMMUNITY ASSOCIATION  
CHARITABLE INCORPORATED ORGANISATION**

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

**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**

**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>	<b>Note</b>						
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	
		£	£	£	£
	Notes				
<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	
		<u></u>		<u></u>	
<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

Date 16/07/25

Chairperson

*J McMahon*

J McMahon

Date 23/7/25

Treasurer

**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.

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

**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	<u>- 1,004</u>	<u>- 1,681</u>
	<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).