

WOOLSTON AND DISTRICT COMMUNITY ASSOCIATION

England & Wales · Charity number 302000

Details

Status Registered

Legal form Other

Registered 1965-10-13

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

Contact

Address 21 Ledbury House
John Thornycroft Road
Southampton
SO19 9SY

Phone 023 8043 2728

Email wcctreasurer@outlook.com

Website www.woolstoncommunitycentre.com

Activities

Objects: COMMUNITY ASSOCIATION OPERATING A CENTRE.

Activities: The charity organises events and activities for its members. The charity also manages Woolston Community Centre under lease from Southampton City Council. The charity also raises funds for, and manages Woolston Millennium Garden.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WOOLSTON AND THE NEIGHBOURHOOD.
- Hampshire
- Southampton City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£41,958	£48,691	-	-
2024-12-31	£43,373	£44,616	-	-
2023-12-31	£33,861	£36,027	-	-
2022-12-31	£37,392	£31,280	-	-
2021-12-31	£38,071	£28,939	-	-
2020-12-31	£43,664	£28,315	-	-

Trustees

Name	Role	Appointed
Joan Winstanley	Chair	2018-04-26
Abigail Mcgough		2013-04-25
BARRY WAKE		
Dr Paul James Spencer		2021-05-05
Linda Bown		2021-05-22
MAUREEN NELSON		
MAUREEN WAKE		
Rosie Badham		2018-09-27
Shuk Yi Kwong		2022-05-21
Yu Keung Thomas Leung		2024-09-26

WOOLSTON AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 302000

Accounts

REGISTERED CHARITY NUMBER: 302000

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objects of the Association are to promote the benefit of the inhabitants of Woolston and the neighbourhood by providing facilities for social welfare and recreation.

The Association organises events and activities for its members within its objects and constitution.

The trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in deciding what activities the charity should undertake.

The Association also manages Woolston Community Centre at Church Road, under a lease from Southampton City Council.

In January 2013, the lease of the Community Centre was renewed. The lease term is 25 years at a nominal rent of £1 per annum.

In 2000 a Woolston Millennium Garden project was initiated as part of the Association under the supervision of a Garden Fund Committee. The project raised funds towards and developed a community garden in Woolston on a site on which a lease was granted by Southampton City Council. It was opened in April 2002. The Committee now manages the maintenance of the garden.

In July 2016, the lease of the Millennium Garden was renewed. The lease term is 15 years at a nominal rent of £1 per annum.

ACHIEVEMENTS AND PERFORMANCE

Throughout the year under review, the Charity has continued to provide facilities for social welfare and recreation for the inhabitants of Woolston and the neighbourhood.

Fundraising for the Woolston Millennium Garden continued towards the maintenance costs of the garden.

The Community Centre, in partnership with day services from Southampton County Council, has continued to offer day care for adults with learning difficulties.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

FINANCIAL REVIEW

The reserve funds of each section of the Charity are retained at a level so as total current assets are sufficient to cover six months running costs of each section.

The accounts show a deficit for the year ended 31 December 2025 of £6,733 (2024: a deficit of £1,243).

The Community Association shows a surplus of £1,448 (2024: a surplus of £2,619), which has been added to the surplus brought forward and held in a separate fund. The General Fund is an unrestricted income reserve. At 31 December 2025 the balance of this reserve was £15,336 (2024: £23,888).

The Woolston Community Centre shows a deficit of £9,526 (2024: a deficit of £863), which has been deducted from the General Fund. The Woolston Community Centre fund is a restricted income reserve available for the specific purposes of the Community Centre. At 31 December 2025 the balance of this reserve was £33,747 (2024: £33,273).

The Woolston Millennium Garden project shows a surplus of £1,345 (2024: a deficit of £2,999), which has been added to the General Fund. The Millennium Garden fund is a restricted income reserve available for the specific purposes of the Millennium Garden project. At 31 December 2025 the balance of this reserve was £2,541 (2024: £1,196).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a constitution dated 15 April 1999.

Full membership is open to all persons over 18 in the area of benefit. Junior and associate members may also join the Association.

The policy and general management of the affairs of the Association is directed by the General Committee, which is made up of trustees of the charity, and meets not less than four times a year. Honorary officers are appointed annually from the membership and shall serve on the committee.

The charity appointed A R Kershaw to examine the accounts for the year under review.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name: Woolston and District Community Association

Registered charity number: 302000

Charity's principal address: Church Road, Woolston, Southampton, SO19 9FU

The President of the Association for the period 1 January 2025 to 31 December 2025 was L Tyrie*.

Names of the charity trustees who manage the charity:

Association:

Chair:	J Winstanley
Vice Chair:	Dr P Spencer
Treasurer:	M Nelson
Secretary:	R Badham
Membership Secretary:	L Bown
Publicity Officer:	S Kwong
Publicity Officer (Website):	T Lo*

Centre Committee:

Chair:	B Wake
Assistant Treasurer:	T Leung
Secretary:	L Steege*
Booking Secretary:	L Trueman*

Millennium Garden Committee:

Chair:	G Pullin*
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* served during the year but not Trustees of the charity

The following Trustees served on the General Committee during the year:

R Badham	M Nelson
L Bown	Dr P Spencer
S Kwong	B Wake
T Leung	M Wake
A McGough	J Winstanley

Approved by order of the board of trustees on 30 April 2026 and signed on its behalf by:

R Badham – Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

Independent examiner's report to the trustees of Woolston & District Community Association

I report to the charity trustees on my examination of the accounts of Woolston & District Community Association (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew Kershaw FCCA

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

Date: 30 April 2026

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,971	2,390	6,361	5,735
Charitable activities					
Community Association	4	1,026	-	1,026	999
Community Centre		-	34,309	34,309	36,387
Investment income	3	-	262	262	252
Total		<u>4,997</u>	<u>36,961</u>	<u>41,958</u>	<u>43,373</u>
EXPENDITURE ON					
Charitable activities					
Community Association	5	3,549	-	3,549	1,094
Community Centre		-	44,597	44,597	39,062
Millennium Garden		-	545	545	4,460
Total		<u>3,549</u>	<u>45,142</u>	<u>48,691</u>	<u>44,616</u>
NET INCOME/(EXPENDITURE)		1,448	(8,181)	(6,733)	(1,243)
Transfers between funds	15	(10,000)	10,000	-	-
Net movement in funds		(8,552)	1,819	(6,733)	(1,243)
RECONCILIATION OF FUNDS					
Total funds brought forward		23,888	34,469	58,357	59,600
TOTAL FUNDS CARRIED FORWARD		<u>15,336</u>	<u>36,288</u>	<u>51,624</u>	<u>58,357</u>

The notes form part of these financial statements

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**BALANCE SHEET
31 DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	-	890	890	1,048
CURRENT ASSETS					
Debtors	13	2,000	6,773	8,773	11,643
Cash at bank and in hand		<u>13,594</u>	<u>37,394</u>	<u>50,988</u>	<u>55,553</u>
		15,594	44,167	59,761	67,196
CREDITORS					
Amounts falling due within one year	14	(258)	(8,769)	(9,027)	(9,887)
		<u>15,336</u>	<u>35,398</u>	<u>50,734</u>	<u>57,309</u>
NET CURRENT ASSETS					
		<u>15,336</u>	<u>36,288</u>	<u>51,624</u>	<u>58,357</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>15,336</u>	<u>36,288</u>	<u>51,624</u>	<u>58,357</u>
NET ASSETS					
		<u>15,336</u>	<u>36,288</u>	<u>51,624</u>	<u>58,357</u>
FUNDS	15				
Unrestricted funds:					
Community Association				15,336	23,888
Restricted funds:					
Community Centre				33,747	28,948
Community Centre Reserve Fund				-	4,325
Millennium Garden				<u>2,541</u>	<u>1,196</u>
				<u>36,288</u>	<u>34,469</u>
TOTAL FUNDS				<u>51,624</u>	<u>58,357</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 April 2026 and were signed on its behalf by:

R Badham – Trustee

The notes form part of these financial statements

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Income

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

The value of any voluntary help received is not included in the accounts.

Investment income is included in the accounts when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £150. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated to write down the cost of fixtures, fittings and equipment and plant and machinery over its effective life at the rate of 15% per annum on a reducing balance basis. Depreciation is calculated to write down the cost of improvements to property over the term of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	2,466	2,021
Grants	3,750	3,500
Subscriptions	<u>145</u>	<u>214</u>
	<u>6,361</u>	<u>5,735</u>

Grants were received of £3,750 from SCC for graffiti removal.

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>262</u>	<u>252</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Keep fit	Community Association	1,026	999
Hall hire	Community Centre	33,570	36,153
Events	Community Centre	<u>739</u>	<u>234</u>
		<u>35,335</u>	<u>37,386</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Community Association	3,549
Community Centre	44,597
Millennium Garden	545
	<u>48,691</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Millennium Garden:		
Cleaning and gardening	522	4,437
Sundries	23	23
Community Association:		
Graffiti removal	2,500	-
Keep Fit	700	740
Meeting costs	43	30
Printing, postage and stationery	44	-
Independent Examiner's Fees	258	324
Bank charges	4	-
Community Centre:		
Cleaning and gardening	11,051	10,330
Cleaning materials reimbursement	(643)	(503)
Insurance	1,088	394
Computer expenses and subscriptions	496	541
Rates, water and waste collection	5,213	4,874
Rates, water and waste collection reimbursement	(2,315)	(2,082)
Heat and light	21,983	27,689
Heat and light reimbursement	(9,133)	(11,553)
Telephone and Internet	578	608
Repairs and renewals	12,029	4,373
Event expenses	198	-
Depreciation	158	184
Independent Examiner's Fees	3,444	3,174
Bookkeeping	450	330
Bad debts	-	703
	<u>48,691</u>	<u>44,616</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,714	3,021	5,735
Charitable activities			
Community Association	999	-	999
Community Centre	-	36,387	36,387
Investment income	<u>-</u>	<u>252</u>	<u>252</u>
Total	<u>3,713</u>	<u>39,660</u>	<u>43,373</u>
EXPENDITURE ON			
Charitable activities			
Community Association	1,094	-	1,094
Community Centre	-	39,062	39,062
Millennium Garden	<u>-</u>	<u>4,460</u>	<u>4,460</u>
Total	<u>1,094</u>	<u>43,522</u>	<u>44,616</u>
NET INCOME/(EXPENDITURE)	2,619	(3,862)	(1,243)
Transfers between funds	<u>(5,500)</u>	<u>5,500</u>	<u>-</u>
Net movement in funds	(2,881)	1,638	(1,243)
RECONCILIATION OF FUNDS			
Total funds brought forward	26,769	32,831	59,600
TOTAL FUNDS CARRIED FORWARD	<u>23,888</u>	<u>34,469</u>	<u>58,357</u>

WOOLSTON & DISTRICT COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

9. GRANTS PAYABLE

The charity has made no grants during the year.

10. STAFF COSTS

The charity has had no paid employees during the year.

11. ACCOUNTANCY FEES

Fees paid to the charity's accountants for the preparation and independent examination of the accounts totalled £3,546 (2024: £3,156).

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2025 and 31 December 2025	<u>42,892</u>	<u>4,434</u>	<u>11,202</u>	<u>58,528</u>
DEPRECIATION				
At 1 January 2025	42,892	3,560	11,028	57,480
Charge for year	<u>-</u>	<u>131</u>	<u>27</u>	<u>158</u>
At 31 December 2025	<u>42,892</u>	<u>3,691</u>	<u>11,055</u>	<u>57,638</u>
NET BOOK VALUE				
At 31 December 2025	<u>-</u>	<u>743</u>	<u>147</u>	<u>890</u>
At 31 December 2024	<u>-</u>	<u>874</u>	<u>174</u>	<u>1,048</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	2,629	5,597
Other debtors	2,000	2,234
Prepayments and accrued income	<u>4,144</u>	<u>3,812</u>
	<u>8,773</u>	<u>11,643</u>

WOOLSTON & DISTRICT COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	1,029	1,090
Other creditors	<u>7,998</u>	<u>8,797</u>
	<u>9,027</u>	<u>9,887</u>

15. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds				
Community Association	23,888	1,448	(10,000)	15,336
Restricted funds				
Community Centre	28,948	(10,026)	14,825	33,747
Community Centre Reserve Fund	4,325	500	(4,825)	-
Millennium Garden	<u>1,196</u>	<u>1,345</u>	-	<u>2,541</u>
	<u>34,469</u>	<u>(8,181)</u>	<u>10,000</u>	<u>36,288</u>
TOTAL FUNDS	<u>58,357</u>	<u>(6,733)</u>	<u>-</u>	<u>51,624</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Community Association	4,997	(3,549)	1,448
Restricted funds			
Community Centre	34,571	(44,597)	(10,026)
Community Centre Reserve Fund	500	-	500
Millennium Garden	<u>1,890</u>	<u>(545)</u>	<u>1,345</u>
	<u>36,961</u>	<u>(45,142)</u>	<u>(8,181)</u>
TOTAL FUNDS	<u>41,958</u>	<u>(48,691)</u>	<u>(6,733)</u>

WOOLSTON & DISTRICT COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24	Net	Transfers	At
	£	movement	between	31.12.24
		in funds	funds	£
		£	£	
Unrestricted funds				
Community Association	26,769	2,619	(5,500)	23,888
Restricted funds				
Community Centre	24,636	(1,363)	5,675	28,948
Community Centre Reserve Fund	4,500	500	(675)	4,325
Millennium Garden	<u>3,695</u>	<u>(2,999)</u>	<u>500</u>	<u>1,196</u>
	<u>32,831</u>	<u>(3,862)</u>	<u>5,500</u>	<u>34,469</u>
TOTAL FUNDS	<u><u>59,600</u></u>	<u><u>(1,243)</u></u>	<u><u>-</u></u>	<u><u>58,357</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
Community Association	3,713	(1,094)	2,619
Restricted funds			
Community Centre	37,699	(39,062)	(1,363)
Community Centre Reserve Fund	500	-	500
Millennium Garden	<u>1,461</u>	<u>(4,460)</u>	<u>(2,999)</u>
	<u>39,660</u>	<u>(43,522)</u>	<u>(3,862)</u>
TOTAL FUNDS	<u><u>43,373</u></u>	<u><u>(44,616)</u></u>	<u><u>(1,243)</u></u>

WOOLSTON & DISTRICT COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
Community Association	26,769	4,067	(15,500)	15,336
Restricted funds				
Community Centre	24,636	(11,389)	20,500	33,747
Community Centre Reserve Fund	4,500	1,000	(5,500)	-
Millennium Garden	<u>3,695</u>	<u>(1,654)</u>	<u>500</u>	<u>2,541</u>
	<u>32,831</u>	<u>(12,043)</u>	<u>15,500</u>	<u>36,288</u>
TOTAL FUNDS	<u><u>59,600</u></u>	<u><u>(7,976)</u></u>	<u><u>-</u></u>	<u><u>51,624</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Community Association	8,710	(4,643)	4,067
Restricted funds			
Community Centre	72,270	(83,659)	(11,389)
Community Centre Reserve Fund	1,000	-	1,000
Millennium Garden	<u>3,351</u>	<u>(5,005)</u>	<u>(1,654)</u>
	<u>76,621</u>	<u>(88,664)</u>	<u>(12,043)</u>
TOTAL FUNDS	<u><u>85,331</u></u>	<u><u>(93,307)</u></u>	<u><u>(7,976)</u></u>

The following restricted funds are held:

Community Centre Fund

Restricted income fund available for the specific purposes of Woolston Community Centre.

Community Centre - Reserve Fund

Restricted income fund available for the specific purpose of the maintenance of Woolston Community Centre.

Millennium Garden Fund

Restricted income fund available for the specific purpose of the Millennium Garden project.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

Community Centre:

	2025	2024
	£	£
INCOME		
Donations	500	560
Grants	-	1,000
Deposit account interest	262	252
Hall hire	33,570	36,153
Events	739	234
	<u>35,071</u>	<u>38,199</u>
EXPENDITURE		
Cleaning and gardening	11,051	10,330
Cleaning materials reimbursement	(643)	(503)
Insurance	1,088	394
Computer expenses and subscriptions	496	541
Rates, water and waste	5,213	4,874
Rates, water and waste reimbursement	(2,315)	(2,082)
Heat and light	21,983	27,689
Heat and light reimbursement	(9,133)	(11,553)
Telephone and internet	578	608
Repairs and renewals	12,029	4,373
Event expenses	198	-
Depreciation	158	184
Independent examiner's fees	3,444	3,174
Bookkeeping	450	330
Bad debts	-	703
	<u>44,597</u>	<u>39,062</u>
Net (expenditure)/income	<u>(9,526)</u>	<u>(863)</u>

This page does not form part of the statutory financial statements

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

Community Association:

	2025	2024
	£	£
INCOME		
Donations	76	-
Grants	3,750	2,500
Subscriptions	145	214
Keep fit	<u>1,026</u>	<u>999</u>
	4,997	3,713
EXPENDITURE		
Graffiti removal	2,500	-
Keep Fit	700	740
Meeting costs	43	30
Printing, postage and stationery	44	-
Independent examiner's fees	258	324
Bank charges	<u>4</u>	<u>-</u>
	3,549	1,094
Net (expenditure)/income	<u>1,448</u>	<u>2,619</u>

Millennium Garden:

	2025	2024
	£	£
INCOME		
Donations	<u>1,890</u>	<u>1,461</u>
	1,890	1,461
EXPENDITURE		
Cleaning and gardening	522	4,437
Sundries	<u>23</u>	<u>23</u>
	545	4,460
Net (expenditure)/income	<u>1,345</u>	<u>(2,999)</u>
Total (expenditure)/income	<u>(6,733)</u>	<u>(1,243)</u>

This page does not form part of the statutory financial statements

WOOLSTON AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 302000

Accounts

REGISTERED CHARITY NUMBER: 302000

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objects of the Association are to promote the benefit of the inhabitants of Woolston and the neighbourhood by providing facilities for social welfare and recreation.

The Association organises events and activities for its members within its objects and constitution.

The trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in deciding what activities the charity should undertake.

The Association also manages Woolston Community Centre at Church Road, under a lease from Southampton City Council.

In January 2013, the lease of the Community Centre was renewed. The lease term is 25 years at a nominal rent of £1 per annum.

In 2000 a Woolston Millennium Garden project was initiated as part of the Association under the supervision of a Garden Fund Committee. The project raised funds towards and developed a community garden in Woolston on a site on which a lease was granted by Southampton City Council. It was opened in April 2002. The Committee now manages the maintenance of the garden.

In July 2016, the lease of the Millennium Garden was renewed. The lease term is 15 years at a nominal rent of £1 per annum.

ACHIEVEMENT AND PERFORMANCE

Throughout the year under review, the Charity has continued to provide facilities for social welfare and recreation for the inhabitants of Woolston and the neighbourhood.

Fundraising for the Woolston Millennium Garden continued towards the maintenance costs of the garden.

The Community Centre, in partnership with day services from Southampton County Council, has continued to offer day care for adults with learning difficulties.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

FINANCIAL REVIEW

The reserve funds of each section of the Charity are retained at a level so as total current assets are sufficient to cover six months running costs of each section.

The accounts show a deficit for the year ended 31 December 2024 of £1,243 (2023: a deficit of £2,166).

The Community Association shows a surplus of £2,619 (2023: a surplus of £64), which has been added to the surplus brought forward and held in a separate fund. The General Fund is an unrestricted income reserve. At 31 December 2024 the balance of this reserve was £23,888 (2023: £26,769).

The Woolston Community Centre shows a deficit of £863 (2023: a deficit of £1,884), which has been deducted from the General Fund. The Woolston Community Centre fund is a restricted income reserve available for the specific purposes of the Community Centre. At 31 December 2024 the balance of this reserve was £33,273 (2023: £29,136).

The Woolston Millennium Garden project shows a deficit of £2,999 (2023: a deficit of £346), which has been deducted from the General Fund. The Millennium Garden fund is a restricted income reserve available for the specific purposes of the Millennium Garden project. At 31 December 2024 the balance of this reserve was £1,196 (2023: £3,695).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a constitution dated 15 April 1999.

Full membership is open to all persons over 18 in the area of benefit. Junior and associate members may also join the Association.

The policy and general management of the affairs of the Association is directed by the General Committee, which is made up of trustees of the charity, and meets not less than four times a year. Honorary officers are appointed annually from the membership and shall serve on the committee.

The charity appointed A R Kershaw to examine the accounts for the year under review.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name: Woolston and District Community Association

Registered charity number: 302000

Charity's principal address: Church Road, Woolston, Southampton, SO19 9FU

The President of the Association for the period 1 January 2024 to 31 December 2024 was L Tyrie.

Names of the charity trustees who manage the charity:

Association:

Chair:	J Winstanley
Vice Chair:	Dr P Spencer
Treasurer:	M Nelson
Secretary:	R Badham
Membership Secretary:	L Bown
Publicity Officer:	S Kwong
Publicity Officer (Website):	T Lo*

Centre Committee:

Chair:	B Wake
Assistant Treasurer:	T Leung
Booking Secretary:	A Lowe

Millennium Garden Committee:

Chair:	G Pullin*
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* served during the year but not Trustees of the charity

The following Trustees served on the General Committee during the year:

K Atkins (resigned 16 October 2024)	Dr P Spencer
R Badham	L Steege (resigned 05 February 2024)
L Bown	L Tyrie (resigned 24 June 2024)
E Cleverley (resigned 5 November 2024)	M Villar (resigned 25 April 2024)
S Kwong	B Wake
T Leung (appointed 26 September 2024)	M Wake
A Lowe (resigned 13 June 2024)	J Winstanley
A McGough	K Wythe (resigned 24 June 2024)
M Nelson	

Approved by order of the board of trustees on 24 April 2025 and signed on its behalf by:

J Winstanley – Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

Independent examiner's report to the trustees of Woolston & District Community Association

I report to the charity trustees on my examination of the accounts of Woolston & District Community Association (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew Kershaw FCCA

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

24 April 2025

WOOLSTON & DISTRICT COMMUNITY ASSOCIATION

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

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,714	3,021	5,735	1,503
Charitable activities					
Community Association	4	999	-	999	843
Community Centre		-	36,387	36,387	31,317
Investment income	3	-	252	252	198
Total		<u>3,713</u>	<u>39,660</u>	<u>43,373</u>	<u>33,861</u>
EXPENDITURE ON					
Charitable activities					
Community Association	5	1,094	-	1,094	989
Community Centre		-	39,062	39,062	33,899
Millennium Garden		-	4,460	4,460	1,139
Total		<u>1,094</u>	<u>43,522</u>	<u>44,616</u>	<u>36,027</u>
NET INCOME/(EXPENDITURE)		2,619	(3,862)	(1,243)	(2,166)
Transfers between funds		<u>(5,500)</u>	<u>5,500</u>	<u>-</u>	<u>-</u>
Net movement in funds		(2,881)	1,638	(1,243)	(2,166)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>26,769</u>	<u>32,831</u>	<u>59,600</u>	<u>61,766</u>
TOTAL FUNDS CARRIED FORWARD		<u>23,888</u>	<u>34,469</u>	<u>58,357</u>	<u>59,600</u>

The notes form part of these financial statements

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	-	1,048	1,048	1,232
CURRENT ASSETS					
Debtors	13	2,000	9,643	11,643	10,919
Cash at bank and in hand		<u>22,134</u>	<u>33,419</u>	<u>55,553</u>	<u>56,045</u>
		24,134	43,062	67,196	66,964
CREDITORS					
Amounts falling due within one year	14	(246)	(9,641)	(9,887)	(8,596)
		<u>23,888</u>	<u>33,421</u>	<u>57,309</u>	<u>58,368</u>
NET CURRENT ASSETS					
		<u>23,888</u>	<u>33,421</u>	<u>57,309</u>	<u>58,368</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>23,888</u>	<u>34,469</u>	<u>58,357</u>	<u>59,600</u>
NET ASSETS					
		<u>23,888</u>	<u>34,469</u>	<u>58,357</u>	<u>59,600</u>
FUNDS					
	15				
Unrestricted funds:					
Community Association				23,888	26,769
Restricted funds:					
Community Centre				28,948	24,636
Community Centre Reserve Fund				4,325	4,500
Millennium Garden				<u>1,196</u>	<u>3,695</u>
				<u>34,469</u>	<u>32,831</u>
TOTAL FUNDS					
				<u>58,357</u>	<u>59,600</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 April 2025 and were signed on its behalf by:

J Winstanley – Trustee

The notes form part of these financial statements

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Income

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

The value of any voluntary help received is not included in the accounts.

Investment income is included in the accounts when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £150. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated to write down the cost of fixtures, fittings and equipment and plant and machinery over its effective life at the rate of 15% per annum on a reducing balance basis. Depreciation is calculated to write down the cost of improvements to property over the term of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	2,021	1,293
Grants	3,500	-
Subscriptions	214	210
	<u>5,735</u>	<u>1,503</u>

Grants were received of £2,500 from SCC for graffiti removal and £1,000 from Southern Water.

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>252</u>	<u>198</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Keep fit	Community Association	999	843
Hall hire	Community Centre	36,153	30,755
Events	Community Centre	234	562
		<u>38,386</u>	<u>32,160</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Community Association	1,094
Community Centre	39,062
Millennium Garden	<u>4,460</u>
	<u>44,616</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Millennium Garden:		
Cleaning and gardening	4,437	1,139
Sundries	23	-
Community Association:		
Keep Fit	740	700
Meeting costs	30	20
Printing, postage and stationery	-	47
Independent Examiner's Fees	324	222
Community Centre:		
Cleaning and gardening	10,330	8,638
Cleaning materials reimbursement	(503)	(484)
Insurance	394	2,308
Computer expenses and subscriptions	541	491
Rates, water and waste collection	4,874	5,852
Rates, water and waste collection reimbursement	(2,082)	(2,290)
Heat and light	27,689	18,918
Heat and light reimbursement	(11,553)	(6,707)
Telephone and Internet	608	562
Repairs and renewals	4,373	3,753
Depreciation	184	218
Independent Examiner's Fees	3,174	2,640
Bookkeeping	330	-
Bad debts	703	-
	<u>44,616</u>	<u>36,027</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	210	1,293	1,503
Charitable activities			
Community Association	843	-	843
Community Centre	-	31,317	31,317
Investment income	<u>-</u>	<u>198</u>	<u>198</u>
Total	<u>1,053</u>	<u>32,808</u>	<u>33,861</u>
EXPENDITURE ON			
Charitable activities			
Community Association	989	-	989
Community Centre	-	33,899	33,899
Millennium Garden	<u>-</u>	<u>1,139</u>	<u>1,139</u>
Total	<u>989</u>	<u>35,038</u>	<u>36,027</u>
NET INCOME/(EXPENDITURE)	64	(2,230)	(2,166)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>26,705</u>	<u>35,061</u>	<u>61,766</u>
TOTAL FUNDS CARRIED FORWARD	<u>26,769</u>	<u>32,831</u>	<u>59,600</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

9. GRANTS PAYABLE

The charity has made no grants during the year.

10. STAFF COSTS

The charity has had no paid employees during the year.

11. ACCOUNTANCY FEES

Fees paid to the charity's accountants for the preparation and independent examination of the accounts totalled £3,156 (2023: £2,784).

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2024 and 31 December 2024	<u>42,892</u>	<u>4,434</u>	<u>11,202</u>	<u>58,528</u>
DEPRECIATION				
At 1 January 2024	42,892	3,406	10,998	57,296
Charge for year	<u>-</u>	<u>154</u>	<u>30</u>	<u>184</u>
At 31 December 2024	<u>42,892</u>	<u>3,560</u>	<u>11,028</u>	<u>57,480</u>
NET BOOK VALUE				
At 31 December 2024	<u>-</u>	<u>874</u>	<u>174</u>	<u>1,048</u>
At 31 December 2023	<u>-</u>	<u>1,028</u>	<u>204</u>	<u>1,232</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	5,597	863
Other debtors	2,234	2,000
Prepayments and accrued income	<u>3,812</u>	<u>8,056</u>
	<u>11,643</u>	<u>10,919</u>

WOOLSTON & DISTRICT COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,090	-
Other creditors	<u>8,797</u>	<u>8,596</u>
	<u>9,887</u>	<u>8,596</u>

15. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	Transfers between funds	At 31.12.24
	£	£	£	£
Unrestricted funds				
Community Association	26,769	2,619	(5,500)	23,888
Restricted funds				
Community Centre	24,636	(1,363)	5,675	28,948
Community Centre Reserve Fund	4,500	500	(675)	4,325
Millennium Garden	<u>3,695</u>	<u>(2,999)</u>	<u>500</u>	<u>1,196</u>
	<u>32,831</u>	<u>(3,862)</u>	<u>5,500</u>	<u>34,469</u>
TOTAL FUNDS	<u>59,600</u>	<u>(1,243)</u>	<u>-</u>	<u>58,357</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Community Association	3,713	(1,094)	2,619
Restricted funds			
Community Centre	37,699	(39,062)	(1,363)
Community Centre Reserve Fund	500	-	500
Millennium Garden	<u>1,461</u>	<u>(4,460)</u>	<u>(2,999)</u>
	<u>39,660</u>	<u>(43,522)</u>	<u>(3,862)</u>
TOTAL FUNDS	<u>43,373</u>	<u>(44,616)</u>	<u>(1,243)</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
Community Association	26,705	64	-	26,769
Restricted funds				
Community Centre	27,020	(1,884)	(500)	24,636
Community Centre Reserve Fund	4,000	-	500	4,500
Millennium Garden	<u>4,041</u>	<u>(346)</u>	<u>-</u>	<u>3,695</u>
	<u>35,061</u>	<u>(2,230)</u>	<u>-</u>	<u>32,831</u>
TOTAL FUNDS	<u><u>61,766</u></u>	<u><u>(2,166)</u></u>	<u><u>-</u></u>	<u><u>59,600</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Community Association	1,053	(989)	64
Restricted funds			
Community Centre	32,015	(33,899)	(1,884)
Millennium Garden	<u>793</u>	<u>(1,139)</u>	<u>(346)</u>
	<u>32,808</u>	<u>(35,038)</u>	<u>(2,230)</u>
TOTAL FUNDS	<u><u>33,861</u></u>	<u><u>(36,027)</u></u>	<u><u>(2,166)</u></u>

WOOLSTON & DISTRICT COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
Community Association	26,705	2,683	(5,500)	23,888
Restricted funds				
Community Centre	27,020	(3,247)	5,175	28,948
Community Centre Reserve Fund	4,000	500	(175)	4,325
Millennium Garden	<u>4,041</u>	<u>(3,345)</u>	<u>500</u>	<u>1,196</u>
	<u>35,061</u>	<u>(6,092)</u>	<u>5,500</u>	<u>34,469</u>
TOTAL FUNDS	<u><u>61,766</u></u>	<u><u>(3,409)</u></u>	<u><u>-</u></u>	<u><u>58,357</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Community Association	4,766	(2,083)	2,683
Restricted funds			
Community Centre	69,714	(72,961)	(3,247)
Community Centre Reserve Fund	500	-	500
Millennium Garden	<u>2,254</u>	<u>(5,599)</u>	<u>(3,345)</u>
	<u>72,468</u>	<u>(78,560)</u>	<u>(6,092)</u>
TOTAL FUNDS	<u><u>77,234</u></u>	<u><u>(80,643)</u></u>	<u><u>(3,409)</u></u>

The following restricted funds are held:

Community Centre Fund

Restricted income fund available for the specific purposes of Woolston Community Centre.

Community Centre - Reserve Fund

Restricted income fund available for the specific purpose of the maintenance of Woolston Community Centre.

Millennium Garden Fund

Restricted income fund available for the specific purpose of the Millennium Garden project.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

Community Centre:

	2024	2023
	£	£
INCOME		
Donations	560	500
Grants	1,000	-
Deposit account interest	252	198
Hall hire	36,153	30,755
Events	234	562
	38,199	32,015
EXPENDITURE		
Cleaning and gardening	10,330	8,638
Cleaning materials reimbursement	(503)	(484)
Insurance	394	2,308
Computer expenses and subscriptions	541	491
Rates, water and waste	4,874	5,852
Rates, water and waste reimbursement	(2,082)	(2,290)
Heat and light	27,689	18,918
Heat and light reimbursement	(11,553)	(6,707)
Telephone and internet	608	562
Repairs and renewals	4,373	3,753
Depreciation	184	218
Independent examiner's fees	3,174	2,640
Bookkeeping	330	-
Bad debts	703	-
	39,062	33,899
Net income / (expenditure)	(863)	(1,884)

This page does not form part of the statutory financial statements

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

Community Association:

	2024	2023
INCOME	£	£
Grants	2,500	-
Subscriptions	214	210
Keep fit	999	843
	<u>3,713</u>	<u>1,053</u>
EXPENDITURE		
Keep Fit	740	700
Meeting costs	30	20
Printing, postage and stationery	-	47
Independent examiner's fees	324	222
	<u>1,094</u>	<u>989</u>
Net income / (expenditure)	<u>2,619</u>	<u>64</u>

Millennium Garden:

	2024	2023
INCOME	£	£
Donations	1,461	793
	<u>1,461</u>	<u>793</u>
EXPENDITURE		
Cleaning and gardening	4,437	1,139
Sundries	23	-
	<u>4,460</u>	<u>1,139</u>
Net income / (expenditure)	<u>(2,999)</u>	<u>(346)</u>
Total	<u>(1,243)</u>	<u>(2,116)</u>

This page does not form part of the statutory financial statements

WOOLSTON AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 302000

Accounts

REGISTERED CHARITY NUMBER: 302000

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objects of the Association are to promote the benefit of the inhabitants of Woolston and the neighbourhood by providing facilities for social welfare and recreation.

The Association organises events and activities for its members within its objects and constitution.

The trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in deciding what activities the charity should undertake.

The Association also manages Woolston Community Centre at Church Road, under a lease from Southampton City Council.

In January 2013, the lease of the Community Centre was renewed. The lease term is 25 years at a nominal rent of £1 per annum.

In 2000 a Woolston Millennium Garden project was initiated as part of the Association under the supervision of a Garden Fund Committee. The project raised funds towards and developed a community garden in Woolston on a site on which a lease was granted by Southampton City Council. It was opened in April 2002. The Committee now manages the maintenance of the garden.

In July 2016, the lease of the Millennium Garden was renewed. The lease term is 15 years at a nominal rent of £1 per annum.

ACHIEVEMENT AND PERFORMANCE

Throughout the year under review, the Charity has continued to provide facilities for social welfare and recreation for the inhabitants of Woolston and the neighbourhood.

Fundraising for the Woolston Millennium Garden continued towards the maintenance costs of the garden.

The Community Centre, in partnership with day services from Southampton County Council, has continued to offer day care for adults with learning difficulties.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

FINANCIAL REVIEW

The reserve funds of each section of the Charity are retained at a level so as total current assets are sufficient to cover six months running costs of each section.

The accounts show a deficit for the year ended 31 December 2023 of £2,166 (2022: a surplus of £6,112).

The Community Association shows a surplus of £64 (2022: a surplus of £138), which has been added to the surplus brought forward and held in a separate fund. The General Fund is an unrestricted income reserve. At 31 December 2023 the balance of this reserve was £26,769 (2022: £26,705).

The Woolston Community Centre shows a deficit of £1,884 (2022: a surplus of £3,797), which has been deducted from the General Fund. The Woolston Community Centre fund is a restricted income reserve available for the specific purposes of the Community Centre. At 31 December 2023 the balance of this reserve was £29,136 (2022: £31,020).

The Woolston Millennium Garden project shows a deficit of £346 (2022: surplus of £2,177), which has been deducted from the General Fund. The Millennium Garden fund is a restricted income reserve available for the specific purposes of the Millennium Garden project. At 31 December 2023 the balance of this reserve was £3,695 (2022: £4,041).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a constitution dated 15 April 1999.

Full membership is open to all persons over 18 in the area of benefit. Junior and associate members may also join the Association.

The policy and general management of the affairs of the Association is directed by the General Committee, which is made up of trustees of the charity, and meets not less than four times a year. Honorary officers are appointed annually from the membership and shall serve on the committee.

The charity appointed A R Kershaw to examine the accounts for the year under review.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name: Woolston and District Community Association

Registered charity number: 302000

Charity's principal address: Church Road, Woolston, Southampton, SO19 9FU

The President of the Association for the period 1 January 2023 to 31 December 2023 was L Tyrie.

Names of the charity trustees who manage the charity:

Association:

Chair:	J Winstanley
Vice Chair:	Dr P Spencer
Treasurer:	M Nelson
Secretary:	R Badham
Membership Secretary:	L Bown
Publicity Officer:	S Kwong
Publicity Officer (Website):	M Villar

Centre Committee:

Chair:	B Wake
Treasurer:	A McGough
Booking Secretary:	A Lowe

Millennium Garden Committee:

Chair:	G Pullin
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The following Trustees served on the General Committee during the year:

K Atkins	A Redwood (resigned 4 December 2022)
R Badham	L Steege (resigned 5 February 2024)
L Bown	Dr P Spencer
E Cleverley	L Tyrie
S Kwong	M Villar
A Lowe	B Wake
A McGough	M Wake
M Nelson	J Winstanley
P Presland (resigned 18 December 2022)	K Wythe

Approved by order of the board of trustees on 25 April 2024 and signed on its behalf by:

J Winstanley
Trustee

R Badham
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

Independent examiner's report to the trustees of Woolston & District Community Association

I report to the charity trustees on my examination of the accounts of Woolston & District Community Association (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew Kershaw FCCA

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

25 April 2024

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	210	1,293	1,503	3,019
Charitable activities					
Community Association	4	843	-	843	852
Community Centre		-	31,317	31,317	33,517
Investment income	3	-	198	198	4
Total		1,053	32,808	33,861	37,392
EXPENDITURE ON					
Charitable activities					
Community Association	5	989	-	989	964
Community Centre		-	33,899	33,899	30,224
Millennium Garden		-	1,139	1,139	92
Total		989	35,038	36,027	31,280
NET INCOME/(EXPENDITURE)		64	(2,230)	(2,166)	6,112
RECONCILIATION OF FUNDS					
Total funds brought forward		26,705	35,061	61,766	55,654
TOTAL FUNDS CARRIED FORWARD		26,769	32,831	59,600	61,766

The notes form part of these financial statements

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	-	1,232	1,232	1,450
CURRENT ASSETS					
Debtors	13	2,000	8,919	10,919	8,697
Cash at bank and in hand		<u>24,925</u>	<u>31,120</u>	<u>56,045</u>	<u>59,806</u>
		26,925	40,039	66,964	68,503
CREDITORS					
Amounts falling due within one year	14	(156)	(8,440)	(8,596)	(8,187)
		<u>26,769</u>	<u>31,599</u>	<u>58,368</u>	<u>60,316</u>
NET CURRENT ASSETS					
		26,769	32,831	59,600	61,766
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>26,769</u>	<u>32,831</u>	<u>59,600</u>	<u>61,766</u>
NET ASSETS					
		<u>26,769</u>	<u>32,831</u>	<u>59,600</u>	<u>61,766</u>
FUNDS	15				
Unrestricted funds:					
Community Association				26,769	26,705
Restricted funds:					
Community Centre				24,636	27,020
Community Centre Reserve Fund				4,500	4,000
Millennium Garden				<u>3,695</u>	<u>4,041</u>
				<u>32,831</u>	<u>35,061</u>
TOTAL FUNDS				<u>59,600</u>	<u>61,766</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 April 2024 and were signed on its behalf by:

J Winstanley
Trustee

R Badham
Trustee

The notes form part of these financial statements

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Income

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

The value of any voluntary help received is not included in the accounts.

Investment income is included in the accounts when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £150. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated to write down the cost of fixtures, fittings and equipment and plant and machinery over its effective life at the rate of 15% per annum on a reducing balance basis. Depreciation is calculated to write down the cost of improvements to property over the term of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	1,293	2,839
Subscriptions	<u>210</u>	<u>180</u>
	<u>1,503</u>	<u>3,019</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>198</u>	<u>4</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Keep fit	Community Association	843	852
Hall hire	Community Centre	30,755	33,261
Events	Community Centre	<u>562</u>	<u>256</u>
		<u>32,160</u>	<u>34,369</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Community Association	989
Community Centre	33,899
Millennium Garden	<u>1,139</u>
	<u>36,027</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Millennium Garden:		
Cleaning and gardening	1,139	69
Sundries	-	23
Community Association:		
Keep Fit	700	720
Meeting costs	20	28
Printing, postage and stationery	47	-
Independent Examiner's Fees	222	216
Community Centre:		
Cleaning and gardening	8,638	6,964
Cleaning materials reimbursement	(484)	(371)
Insurance	2,308	3,622
Printing, postage, stationery and advertising	-	265
Computer expenses and subscriptions	491	381
Rates, water and waste collection	5,852	4,691
Rates, water and waste collection reimbursement	(2,290)	(1,381)
Heat and light	18,918	13,288
Heat and light reimbursement	(6,707)	(5,435)
Telephone and Internet	562	579
Repairs and renewals	3,753	4,465
Event expenses	-	339
Depreciation	218	255
Independent Examiner's Fees	<u>2,640</u>	<u>2,562</u>
	<u>36,027</u>	<u>31,280</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	250	2,769	3,019
Charitable activities			
Community Association	852	-	852
Community Centre	-	33,517	33,517
Investment income	<u>-</u>	<u>4</u>	<u>4</u>
Total	<u>1,102</u>	<u>36,290</u>	<u>37,392</u>
EXPENDITURE ON			
Charitable activities			
Community Association	964	-	964
Community Centre	-	30,224	30,224
Millennium Garden	<u>-</u>	<u>92</u>	<u>92</u>
Total	<u>964</u>	<u>30,316</u>	<u>31,280</u>
NET INCOME	138	5,974	6,112
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>26,567</u>	<u>29,087</u>	<u>55,654</u>
TOTAL FUNDS CARRIED FORWARD	<u>26,705</u>	<u>35,061</u>	<u>61,766</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. GRANTS PAYABLE

The charity has made no grants during the year.

10. STAFF COSTS

The charity has had no paid employees during the year.

11. ACCOUNTANCY FEES

Fees paid to the charity's accountants for the preparation and independent examination of the accounts totalled £2,784 (2022: £2,652).

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2023 and 31 December 2023	<u>42,892</u>	<u>4,434</u>	<u>11,202</u>	<u>58,528</u>
DEPRECIATION				
At 1 January 2023	42,892	3,225	10,961	57,078
Charge for year	<u>-</u>	<u>181</u>	<u>37</u>	<u>218</u>
At 31 December 2023	<u>42,892</u>	<u>3,406</u>	<u>10,998</u>	<u>57,296</u>
NET BOOK VALUE				
At 31 December 2023	<u>-</u>	<u>1,028</u>	<u>204</u>	<u>1,232</u>
At 31 December 2022	<u>-</u>	<u>1,209</u>	<u>241</u>	<u>1,450</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	863	3,830
Other debtors	2,000	2,000
Prepayments and accrued income	<u>8,056</u>	<u>2,867</u>
	<u>10,919</u>	<u>8,697</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	<u>8,596</u>	<u>8,187</u>

15. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
Community Association	26,705	64	-	26,769
Restricted funds				
Community Centre	27,020	(1,884)	(500)	24,636
Community Centre Reserve Fund	4,000	-	500	4,500
Millennium Garden	<u>4,041</u>	<u>(346)</u>	<u>-</u>	<u>3,695</u>
	<u>35,061</u>	<u>(2,230)</u>	<u>-</u>	<u>32,831</u>
TOTAL FUNDS	<u>61,766</u>	<u>(2,166)</u>	<u>-</u>	<u>59,600</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Community Association	1,053	(989)	64
Restricted funds			
Community Centre	32,015	(33,899)	(1,884)
Millennium Garden	<u>793</u>	<u>(1,139)</u>	<u>(346)</u>
	<u>32,808</u>	<u>(35,038)</u>	<u>(2,230)</u>
TOTAL FUNDS	<u>33,861</u>	<u>(36,027)</u>	<u>(2,166)</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
Community Association	26,567	138	-	26,705
Restricted funds				
Community Centre	23,873	3,797	(650)	27,020
Community Centre Reserve Fund	3,500	-	500	4,000
Millennium Garden	<u>1,714</u>	<u>2,177</u>	<u>150</u>	<u>4,041</u>
	<u>29,087</u>	<u>5,974</u>	<u>-</u>	<u>35,061</u>
TOTAL FUNDS	<u><u>55,654</u></u>	<u><u>6,112</u></u>	<u><u>-</u></u>	<u><u>61,766</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Community Association	1,102	(964)	138
Restricted funds			
Community Centre	34,021	(30,224)	3,797
Millennium Garden	<u>2,269</u>	<u>(92)</u>	<u>2,177</u>
	<u>36,290</u>	<u>(30,316)</u>	<u>5,974</u>
TOTAL FUNDS	<u><u>37,392</u></u>	<u><u>(31,280)</u></u>	<u><u>6,112</u></u>

WOOLSTON & DISTRICT COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
Community Association	26,567	202	-	26,769
Restricted funds				
Community Centre	23,873	1,913	(1,150)	24,636
Community Centre Reserve Fund	3,500	-	1,000	4,500
Millennium Garden	<u>1,714</u>	<u>1,831</u>	<u>150</u>	<u>3,695</u>
	<u>29,087</u>	<u>3,744</u>	<u>-</u>	<u>32,831</u>
TOTAL FUNDS	<u><u>55,654</u></u>	<u><u>3,946</u></u>	<u><u>-</u></u>	<u><u>59,600</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Community Association	2,155	(1,953)	202
Restricted funds			
Community Centre	66,036	(64,123)	1,913
Millennium Garden	<u>3,062</u>	<u>(1,231)</u>	<u>1,831</u>
	<u>69,098</u>	<u>(65,354)</u>	<u>3,744</u>
TOTAL FUNDS	<u><u>71,253</u></u>	<u><u>(67,307)</u></u>	<u><u>3,946</u></u>

The following restricted funds are held:

Community Centre Fund

Restricted income fund available for the specific purposes of Woolston Community Centre.

Community Centre - Reserve Fund

Restricted income fund available for the specific purpose of the maintenance of Woolston Community Centre.

Millennium Garden Fund

Restricted income fund available for the specific purpose of the Millennium Garden project.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Community Centre:

	2023	2022
	£	£
INCOME		
Donations	500	500
Deposit account interest	198	4
Hall hire	30,755	33,261
Events	562	256
	<u>32,015</u>	<u>34,021</u>
EXPENDITURE		
Cleaning and gardening	8,638	6,964
Cleaning materials reimbursement	(484)	(371)
Insurance	2,308	3,622
Printing postage and stationery	-	265
Computer expenses and subscriptions	491	381
Rates, water and waste	5,852	4,691
Rates, water and waste reimbursement	(2,290)	(1,381)
Heat and light	18,918	13,288
Heat and light reimbursement	(6,707)	(5,435)
Telephone and internet	562	579
Repairs and renewals	3,753	4,465
Event expenses	-	339
Depreciation	218	255
Independent examiner's fees	2,640	2,562
	<u>33,899</u>	<u>30,224</u>
Net income	<u>(1,884)</u>	<u>3,797</u>

This page does not form part of the statutory financial statements

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Community Association:

	2023	2022
	£	£
INCOME		
Donations	-	70
Subscriptions	210	179
Deposit account interest	-	1
Keep fit	843	852
	<u>1,053</u>	<u>1,102</u>
EXPENDITURE		
Keep Fit	700	720
Meeting costs	20	28
Printing, postage and stationery	47	-
Independent examiner's fees	222	216
	<u>989</u>	<u>964</u>
Net income	<u>64</u>	<u>138</u>

Millennium Garden:

	2023	2022
	£	£
INCOME		
Donations	793	2,269
	<u>793</u>	<u>2,269</u>
EXPENDITURE		
Cleaning and gardening	1,139	69
Sundries	-	23
	<u>1,139</u>	<u>92</u>
Net income / (expenditure)	<u>(346)</u>	<u>2,177</u>
Total	<u>(2,166)</u>	<u>6,112</u>

This page does not form part of the statutory financial statements

WOOLSTON AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 302000

Accounts

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objects of the Association are to promote the benefit of the inhabitants of Woolston and the neighbourhood by providing facilities for social welfare and recreation.

The Association organises events and activities for its members within its objects and constitution.

The trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in deciding what activities the charity should undertake.

The Association also manages Woolston Community Centre at Church Road, under a lease from Southampton City Council.

In January 2013, the lease of the Community Centre was renewed. The lease term is 25 years at a nominal rent of £1 per annum.

In 2000 a Woolston Millennium Garden project was initiated as part of the Association under the supervision of a Garden Fund Committee. The project raised funds towards and developed a community garden in Woolston on a site on which a lease was granted by Southampton City Council. It was opened in April 2002. The Committee now manages the maintenance of the garden.

In July 2016, the lease of the Millennium Garden was renewed. The lease term is 15 years at a nominal rent of £1 per annum.

ACHIEVEMENT AND PERFORMANCE

Throughout the year under review, the Charity has continued to provide facilities for social welfare and recreation for the inhabitants of Woolston and the neighbourhood.

Fundraising for the Woolston Millennium Garden continued towards the maintenance costs of the garden.

The Community Centre, in partnership with day services from Southampton County Council, has continued to operate on a limited basis to offer day care for adults with learning difficulties.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

FINANCIAL REVIEW

The reserve funds of each section of the Charity are retained at a level so as total current assets are sufficient to cover six months running costs of each section.

The accounts show a surplus for the year ended 31 December 2022 of £6,112 (2021: a surplus of £9,132).

The Community Association shows a surplus of £138 (2021: £49), which has been added to the surplus brought forward and held in a separate fund. The General Fund is an unrestricted income reserve. At 31 December 2022 the balance of this reserve was £26,705 (2021: £26,567).

The Woolston Community Centre shows a surplus of £3,797 (2021: £9,711), which has been added to the General Fund. The Woolston Community Centre fund is a restricted income reserve available for the specific purposes of the Community Centre. At 31 December 2022 the balance of this reserve was £31,020 (2021: £27,373).

The Woolston Millennium Garden project shows a surplus of £2,177 (2021: deficit of £628), which has been deducted from the General Fund. The Millennium Garden fund is a restricted income reserve available for the specific purposes of the Millennium Garden project. At 31 December 2022 the balance of this reserve was £4,041 (2021: £1,714).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a constitution dated 15 April 1999.

Full membership is open to all persons over 18 in the area of benefit. Junior and associate members may also join the Association.

The policy and general management of the affairs of the Association is directed by the General Committee, which is made up of trustees of the charity, and meets not less than four times a year. Honorary officers are appointed annually from the membership and shall serve on the committee.

The charity appointed A R Kershaw to examine the accounts for the year under review.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name: Woolston and District Community Association

Registered charity number: 302000

Charity's principal address: Church Road, Woolston, Southampton, SO19 9FU

The President of the Association for the period 1 January 2022 to 31 December 2022 was L Tyrie.

Names of the charity trustees who manage the charity:

Association:

Chair:	J Winstanley
Vice Chair:	Dr P Spencer
Treasurer:	M Nelson
Secretary:	R Badham
Membership Secretary:	L Bown
Publicity Officer:	S Kwong
Publicity Officer (Website):	M Lacey

Centre Committee:

Chair:	B Wake
Treasurer:	A McGough
Booking Secretary:	A Lowe

Millennium Garden Committee:

Chair:	B Wake
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The following Trustees served on the General Committee during the year:

K Atkins	P Presland (resigned 18 December 2022)
R Badham	A Redwood (resigned 4 December 2022)
L Bown	L Steege
E Cleverley	Dr P Spencer
S Kwong (appointed 21 May 2022)	L Tyrie
M Lacey	B Wake
A Lowe	M Wake
A McGough	J Winstanley
M Nelson	K Wythe

Approved by order of the board of trustees on 27 April 2023 and signed on its behalf by:

Mrs R Badham
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

Independent examiner's report to the trustees of Woolston & District Community Association

I report to the charity trustees on my examination of the accounts of Woolston & District Community Association (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew Kershaw FCCA

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

27 April 2023

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	249	2,769	3,018	17,655
Charitable activities					
Community Association	4	852	-	852	264
Community Centre		-	33,517	33,517	20,134
Investment income	3	<u>1</u>	<u>4</u>	<u>5</u>	<u>18</u>
Total		<u>1,102</u>	<u>36,290</u>	<u>37,392</u>	<u>38,071</u>
EXPENDITURE ON					
Charitable activities					
Community Association	5	964	-	964	1,904
Community Centre		-	30,224	30,224	25,794
Millennium Garden		-	<u>92</u>	<u>92</u>	<u>1,241</u>
Total		<u>964</u>	<u>30,316</u>	<u>31,280</u>	<u>28,939</u>
NET INCOME		138	5,974	6,112	9,132
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>26,567</u>	<u>29,087</u>	<u>55,654</u>	<u>46,522</u>
TOTAL FUNDS CARRIED FORWARD		<u>26,705</u>	<u>35,061</u>	<u>61,766</u>	<u>55,654</u>

The notes form part of these financial statements

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	-	1,450	1,450	1,705
CURRENT ASSETS					
Debtors	13	2,000	6,697	8,697	15,146
Cash at bank and in hand		<u>24,861</u>	<u>34,945</u>	<u>59,806</u>	<u>46,642</u>
		26,861	41,642	68,503	61,788
CREDITORS					
Amounts falling due within one year	14	(156)	(8,031)	(8,187)	(7,839)
NET CURRENT ASSETS					
		<u>26,705</u>	<u>33,611</u>	<u>60,316</u>	<u>53,949</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>26,705</u>	<u>35,061</u>	<u>61,766</u>	55,654
NET ASSETS					
		<u>26,705</u>	<u>35,061</u>	<u>61,766</u>	<u>55,654</u>
FUNDS					
	15				
Unrestricted funds:					
Community Association				26,705	26,567
Restricted funds:					
Community Centre				27,020	23,873
Community Centre Reserve Fund				4,000	3,500
Millennium Garden				<u>4,041</u>	<u>1,714</u>
				<u>35,061</u>	<u>29,087</u>
TOTAL FUNDS					
				<u>61,766</u>	<u>55,654</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 April 2023 and were signed on its behalf by:

R Badham
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Income

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

The value of any voluntary help received is not included in the accounts.

Investment income is included in the accounts when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £150. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated to write down the cost of fixtures, fittings and equipment and plant and machinery over its effective life at the rate of 15% per annum on a reducing balance basis. Depreciation is calculated to write down the cost of improvements to property over the term of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Government grants

The following government grants have been received:

Business Support Grant Funds: the accrual model has been used to recognise the grant when it is received or becomes receivable, as there are no future related costs or performance conditions.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	2,839	1,113
Government grants	-	14,857
Subscriptions	179	245
Grant for Graffiti removal	-	1,440
	<u>3,018</u>	<u>17,655</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>5</u>	<u>18</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Keep fit	Community Association	852	264
Hall hire	Community Centre	33,261	19,734
Events	Community Centre	<u>256</u>	<u>400</u>
		<u>34,369</u>	<u>20,398</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Community Association	964
Community Centre	30,224
Millennium Garden	<u>92</u>
	<u>31,280</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Millennium Garden:		
Independent Examiner's Fees	-	204
Cleaning and gardening	69	1,029
Sundries	23	8
Community Association:		
Graffiti removal	-	1,440
Keep Fit	720	260
Meeting costs	28	-
Independent Examiner's Fees	216	204
Community Centre:		
Cleaning and gardening	6,964	8,216
Cleaning materials reimbursement	(371)	(2,600)
Insurance	3,622	3,292
Printing, postage, stationery and advertising	265	-
Computer expenses and subscriptions	-	94
Rates, water and waste collection	4,691	2,113
Rates, water and waste collection reimbursement	(1,381)	(943)
Heat and light	13,288	13,424
Heat and light reimbursement	(5,435)	(6,146)
Telephone and Internet	579	483
Repairs and renewals	4,465	8,228
Repairs and renewals reimbursement	-	(2,511)
Event expenses	339	-
Depreciation	255	301
Independent Examiner's Fees	2,943	2,280
Bad debts	-	(437)
	<u>31,280</u>	<u>28,939</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,685	15,970	17,655
Charitable activities			
Community Association	264	-	264
Community Centre	-	20,134	20,134
Investment income	<u>4</u>	<u>14</u>	<u>18</u>
Total	<u>1,953</u>	<u>36,118</u>	<u>38,071</u>
EXPENDITURE ON			
Charitable activities			
Community Association	1,904	-	1,904
Community Centre	-	25,794	25,794
Millennium Garden	<u>-</u>	<u>1,241</u>	<u>1,241</u>
Total	<u>1,904</u>	<u>27,035</u>	<u>28,939</u>
NET INCOME	49	9,083	9,132
Transfers between funds	<u>(2,000)</u>	<u>2,000</u>	<u>-</u>
Net movement in funds	(1,951)	11,083	9,132
RECONCILIATION OF FUNDS			
Total funds brought forward	28,518	18,004	46,522
TOTAL FUNDS CARRIED FORWARD	<u>26,567</u>	<u>29,087</u>	<u>55,654</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. GRANTS PAYABLE

The charity has made no grants during the year.

10. STAFF COSTS

The charity has had no paid employees during the year.

11. ACCOUNTANCY FEES

Fees paid to the charity's accountants for the preparation and independent examination of the accounts totalled £2,652 (2021: £2,574).

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2022 and 31 December 2022	<u>42,892</u>	<u>4,434</u>	<u>11,202</u>	<u>58,528</u>
DEPRECIATION				
At 1 January 2022	42,892	3,012	10,919	56,823
Charge for year	<u>-</u>	<u>213</u>	<u>42</u>	<u>255</u>
At 31 December 2022	<u>42,892</u>	<u>3,225</u>	<u>10,961</u>	<u>57,078</u>
NET BOOK VALUE				
At 31 December 2022	<u>-</u>	<u>1,209</u>	<u>241</u>	<u>1,450</u>
At 31 December 2021	<u>-</u>	<u>1,422</u>	<u>283</u>	<u>1,705</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	3,830	686
Other debtors	2,000	2,000
Prepayments and accrued income	<u>2,867</u>	<u>12,460</u>
	<u>8,697</u>	<u>15,146</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	<u>8,187</u>	<u>7,839</u>

15. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
Community Association	26,567	138	-	26,705
Restricted funds				
Community Centre	23,873	3,797	(650)	27,020
Community Centre Reserve Fund	3,500	-	500	4,000
Millennium Garden	<u>1,714</u>	<u>2,177</u>	<u>150</u>	<u>4,041</u>
	<u>29,087</u>	<u>5,974</u>	-	<u>35,061</u>
TOTAL FUNDS	<u>55,654</u>	<u>6,112</u>	-	<u>61,766</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Community Association	1,102	(964)	138
Restricted funds			
Community Centre	34,021	(30,224)	3,797
Millennium Garden	<u>2,269</u>	<u>(92)</u>	<u>2,177</u>
	<u>36,290</u>	<u>(30,316)</u>	<u>5,974</u>
TOTAL FUNDS	<u>37,392</u>	<u>(31,280)</u>	<u>6,112</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
Community Association	28,518	49	(2,000)	26,567
Restricted funds				
Community Centre	14,662	9,711	(500)	23,873
Community Centre Reserve Fund	3,000	-	500	3,500
Millennium Garden	<u>342</u>	<u>(628)</u>	<u>2,000</u>	<u>1,714</u>
	<u>18,004</u>	<u>9,083</u>	<u>2,000</u>	<u>29,087</u>
TOTAL FUNDS	<u><u>46,522</u></u>	<u><u>9,132</u></u>	<u><u>-</u></u>	<u><u>55,654</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Community Association	1,953	(1,904)	49
Restricted funds			
Community Centre	35,505	(25,794)	9,711
Millennium Garden	<u>613</u>	<u>(1,241)</u>	<u>(628)</u>
	<u>36,118</u>	<u>(27,035)</u>	<u>9,083</u>
TOTAL FUNDS	<u><u>38,071</u></u>	<u><u>(28,939)</u></u>	<u><u>9,132</u></u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
Community Association	28,518	187	(2,000)	26,705
Restricted funds				
Community Centre	14,662	13,508	(1,150)	27,020
Community Centre Reserve Fund	3,000	-	1,000	4,000
Millennium Garden	<u>342</u>	<u>1,549</u>	<u>2,150</u>	<u>4,041</u>
	<u>18,004</u>	<u>15,057</u>	<u>2,000</u>	<u>35,061</u>
TOTAL FUNDS	<u>46,522</u>	<u>15,244</u>	<u>-</u>	<u>61,766</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Community Association	3,055	(2,868)	187
Restricted funds			
Community Centre	69,526	(56,018)	13,508
Millennium Garden	<u>2,882</u>	<u>(1,333)</u>	<u>1,549</u>
	<u>72,408</u>	<u>(57,351)</u>	<u>15,057</u>
TOTAL FUNDS	<u>75,463</u>	<u>(60,219)</u>	<u>15,244</u>

The following restricted funds are held:

Community Centre Fund

Restricted income fund available for the specific purposes of Woolston Community Centre.

Community Centre - Reserve Fund

Restricted income fund available for the specific purpose of the maintenance of Woolston Community Centre.

Millennium Garden Fund

Restricted income fund available for the specific purpose of the Millennium Garden project.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Community Centre:

	2022	2021
	£	£
INCOME		
Donations	500	500
Government grants	-	14,857
Deposit account interest	4	14
Hall hire	33,261	19,734
Events	256	400
	<u>34,021</u>	<u>35,505</u>
EXPENDITURE		
Cleaning and gardening	6,964	8,216
Cleaning materials reimbursement	(371)	(2,600)
Insurance	3,622	3,292
Printing postage and stationery	264	-
Computer expenses and subscriptions	-	94
Rates, water and waste	4,691	2,113
Rates, water and waste reimbursement	(1,381)	(943)
Heat and light	13,288	13,424
Heat and light reimbursement	(5,435)	(6,146)
Telephone and internet	579	483
Repairs and renewals	4,465	8,228
Repairs and renewals reimbursement	-	(2,511)
Event expenses	339	-
Depreciation	255	301
Independent examiner's fees	2,943	2,280
Bad debts	-	(437)
	<u>30,224</u>	<u>25,794</u>
Net income	<u><u>3,797</u></u>	<u><u>9,711</u></u>

This page does not form part of the statutory financial statements

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Community Association:

	2022	2021
	£	£
INCOME		
Donations	70	-
Subscriptions	179	245
Grant for Graffiti removal	-	1,440
Deposit account interest	1	4
Keep fit	852	264
	<u>1,102</u>	<u>1,953</u>
EXPENDITURE		
Graffiti removal	-	1,440
Keep Fit	720	260
Meeting costs	28	-
Independent examiner's fees	216	204
Donation to Sunday Lunch project	-	-
	<u>964</u>	<u>1,904</u>
Net income	<u>138</u>	<u>49</u>

Millennium Garden:

	2022	2021
	£	£
INCOME		
Donations	2,269	613
	<u>2,269</u>	<u>613</u>
EXPENDITURE		
Independent examiner's fees	-	204
Cleaning and gardening	69	1,029
Sundries	23	8
	<u>92</u>	<u>1,241</u>
Net income / (expenditure)	<u>2,177</u>	<u>(628)</u>
Total	<u>6,112</u>	<u>9,132</u>

This page does not form part of the statutory financial statements

WOOLSTON AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 302000

Accounts

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objects of the Association are to promote the benefit of the inhabitants of Woolston and the neighbourhood by providing facilities for social welfare and recreation.

The Association organises events and activities for its members within its objects and constitution.

The trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in deciding what activities the charity should undertake.

The Association also manages Woolston Community Centre at Church Road, under a lease from Southampton City Council.

In January 2013, the lease of the Community Centre was renewed. The lease term is 25 years at a nominal rent of £1 per annum.

In 2000 a Woolston Millennium Garden project was initiated as part of the Association under the supervision of a Garden Fund Committee. The project raised funds towards and developed a community garden in Woolston on a site on which a lease was granted by Southampton City Council. It was opened in April 2002. The Committee now manages the maintenance of the garden.

In July 2016, the lease of the Millennium Garden was renewed. The lease term is 15 years at a nominal rent of £1 per annum.

ACHIEVEMENT AND PERFORMANCE

Throughout the year under review, the Charity has continued to provide facilities for social welfare and recreation for the inhabitants of Woolston and the neighbourhood.

Fundraising for the Woolston Millennium Garden continued towards the maintenance costs of the garden.

The Community Centre, in partnership with day services from Southampton County Council, has continued to operate on a limited basis to offer day care for adults with learning difficulties.

FINANCIAL REVIEW

The reserve funds of each section of the Charity are retained at a level so as total current assets are sufficient to cover six months running costs of each section.

The accounts show a surplus for the year ended 31 December 2021 of £9,132 (2020: a surplus of £15,349).

The Community Association shows a surplus of £49 (2020: £20,025), which has been added to the surplus brought forward and held in a separate fund. The General Fund is an unrestricted income reserve. At 31 December 2021 the balance of this reserve was £26,567 (2020: £28,518).

The Woolston Community Centre shows a surplus of £9,711 (2020: deficit of £4,364), which has been added to the General Fund. The Woolston Community Centre fund is a restricted income reserve available for the specific purposes of the Community Centre. At 31 December 2021 the balance of this reserve was £27,373 (2020: £17,662).

The Woolston Millennium Garden project shows a deficit of £628 (2020: £312), which has been deducted from the General Fund. The Millennium Garden fund is a restricted income reserve available for the specific purposes of the Millennium Garden project. At 31 December 2021 the balance of this reserve was £1,714 (2020: £342).

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a constitution dated 15 April 1999.

Full membership is open to all persons over 18 in the area of benefit. Junior and associate members may also join the Association.

The policy and general management of the affairs of the Association is directed by the General Committee, which is made up of trustees of the charity, and meets not less than four times a year. Honorary officers are appointed annually from the membership and shall serve on the committee.

The charity appointed A R Kershaw to examine the accounts for the year under review.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name: Woolston and District Community Association

Registered charity number: 302000

Charity's principal address: Church Road, Woolston, Southampton, SO19 9FU

The President of the Association for the period 1 January 2021 to 31 December 2021 was L Tyrie.

Names of the charity trustees who manage the charity:

Association:

Chair:	J Winstanley
Vice Chair:	Dr P Spencer
Treasurer:	M Nelson
Secretary:	R Badham
Membership Secretary:	L Bown

Centre Committee:

Chair:	B Wake
Treasurer:	A McGough
Booking Secretary:	A Lowe

Millennium Garden Committee:

Chair:	B Wake
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The following Trustees served on the General Committee during the year:

K Atkins	A Redwood
R Badham	L Steege
L Bown (appointed 22 May 2021)	Dr P Spencer (appointed 5 May 2021)
M Boxall (resigned 10 August 2021)	L Tyrie
E Cleverley	B Wake
A Lowe	M Wake
A McGough	J Winstanley
M Nelson	K Wythe
P Presland	

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

Approved by order of the board of trustees on 28 April 2022 and signed on its behalf by:

R Badham
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

Independent examiner's report to the trustees of Woolston & District Community Association

I report to the charity trustees on my examination of the accounts of Woolston & District Community Association (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew Kershaw FCCA
Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

28 April 2022

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,685	15,970	17,655	26,299
Charitable activities					
Community Association	4	264	-	264	324
Community Centre		-	20,134	20,134	17,040
Investment income	3	<u>4</u>	<u>14</u>	<u>18</u>	<u>1</u>
Total		1,953	36,118	38,071	43,664
EXPENDITURE ON					
Charitable activities					
Community Association	5	1,904	-	1,904	448
Community Centre		-	25,794	25,794	26,905
Millennium Garden		-	1,241	1,241	962
Total		1,904	27,035	28,939	28,315
NET INCOME					
		49	9,083	9,132	15,349
Transfers between funds	15	<u>(2,000)</u>	<u>2,000</u>	<u>-</u>	<u>-</u>
Net movement in funds		(1,951)	11,083	9,132	15,349
RECONCILIATION OF FUNDS					
Total funds brought forward		28,518	18,004	46,522	31,173
TOTAL FUNDS CARRIED FORWARD		<u>26,567</u>	<u>29,087</u>	<u>55,654</u>	<u>46,522</u>

The notes form part of these financial statements

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	-	1,705	1,705	2,006
CURRENT ASSETS					
Debtors	13	2,000	13,146	15,146	14,018
Cash at bank and in hand		<u>24,717</u>	<u>21,925</u>	<u>46,642</u>	<u>37,589</u>
		26,717	35,071	61,788	51,607
CREDITORS					
Amounts falling due within one year	14	(150)	(7,689)	(7,839)	(7,091)
		<u>26,567</u>	<u>27,382</u>	<u>53,949</u>	<u>44,516</u>
NET CURRENT ASSETS					
		<u>26,567</u>	<u>29,087</u>	<u>55,654</u>	46,522
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>26,567</u>	<u>29,087</u>	<u>55,654</u>	<u>46,522</u>
NET ASSETS					
		<u>26,567</u>	<u>29,087</u>	<u>55,654</u>	<u>46,522</u>
FUNDS					
	15				
Unrestricted funds:					
Community Association				26,567	28,518
Restricted funds:					
Community Centre				23,873	14,662
Community Centre Reserve Fund				3,500	3,000
Millennium Garden				<u>1,714</u>	<u>342</u>
				<u>29,087</u>	<u>18,004</u>
TOTAL FUNDS					
				<u>55,654</u>	<u>46,522</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2022 and were signed on its behalf by:

M Nelson
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Income

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

The value of any voluntary help received is not included in the accounts.

Investment income is included in the accounts when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £150. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated to write down the cost of fixtures, fittings and equipment and plant and machinery over its effective life at the rate of 15% per annum on a reducing balance basis. Depreciation is calculated to write down the cost of improvements to property over the term of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Government grants

The following government grants have been received during the year:

Business Support Grant Funds: the accrual model has been used to recognise the grant when it is received or becomes receivable, as there are no future related costs or performance conditions.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	1,113	1,150
Government grants	14,857	25,000
Subscriptions	245	149
Grant for Graffiti removal	1,440	-
	<u>17,655</u>	<u>26,299</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>18</u>	<u>1</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Keep fit	Community Association	264	324
Hall hire	Community Centre	19,734	16,519
Events	Community Centre	400	521
		<u>20,398</u>	<u>17,364</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Community Association	1,904
Community Centre	25,794
Millennium Garden	<u>1,241</u>
	<u>28,939</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Millennium Garden:		
Independent Examiner's Fees	204	198
Cleaning and gardening	1,029	764
Sundries	8	-
Community Association:		
Graffiti removal	1,440	-
Keep Fit	260	200
Independent Examiner's Fees	204	198
Donation to Sunday Lunch Project	-	50
Community Centre:		
Cleaning and gardening	8,216	9,011
Cleaning materials reimbursement	(2,600)	(4,753)
Insurance	3,292	3,421
Computer expenses and subscriptions	94	-
Rates, water and waste collection	2,113	5,905
Rates, water and waste collection reimbursement	(943)	(4,634)
Heat and light	13,424	12,068
Heat and light reimbursement	(6,146)	(6,173)
Telephone and Internet	483	577
Repairs and renewals	8,228	8,372
Repairs and renewals reimbursement	(2,511)	(1,411)
Event expenses	-	58
Depreciation	301	355
Independent Examiner's Fees	2,280	2,524
Bad debts	<u>(437)</u>	<u>1,585</u>
	<u>28,939</u>	<u>28,315</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20,149	6,150	26,299
Charitable activities			
Community Association	324	-	324
Community Centre	-	17,040	17,040
Investment income	<u>-</u>	<u>1</u>	<u>1</u>
Total	20,473	23,191	43,664
EXPENDITURE ON			
Charitable activities			
Community Association	448	-	448
Community Centre	-	26,905	26,905
Millennium Garden	-	962	962
Total	<u>448</u>	<u>27,867</u>	<u>28,315</u>
NET INCOME/(EXPENDITURE)	20,025	(4,676)	15,349
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>8,493</u>	<u>22,680</u>	<u>31,173</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>28,518</u></u>	<u><u>18,004</u></u>	<u><u>46,522</u></u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. GRANTS PAYABLE

The charity has made no grants during the year.

10. STAFF COSTS

The charity has had no paid employees during the year.

11. ACCOUNTANCY FEES

Fees paid to the charity's accountants for the preparation and independent examination of the accounts totalled £2,574 (2020: £2,508).

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2021 and 31 December 2021	<u>42,892</u>	<u>4,434</u>	<u>11,202</u>	<u>58,528</u>
DEPRECIATION				
At 1 January 2021	42,892	2,761	10,869	56,522
Charge for year	<u>-</u>	<u>251</u>	<u>50</u>	<u>301</u>
At 31 December 2021	<u>42,892</u>	<u>3,012</u>	<u>10,919</u>	<u>56,823</u>
NET BOOK VALUE				
At 31 December 2021	<u>-</u>	<u>1,422</u>	<u>283</u>	<u>1,705</u>
At 31 December 2020	<u>-</u>	<u>1,673</u>	<u>333</u>	<u>2,006</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	686	9,399
Other debtors	2,000	2,000
Prepayments and accrued income	<u>12,460</u>	<u>2,619</u>
	<u>15,146</u>	<u>14,018</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>7,839</u>	<u>7,091</u>

15. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
Community Association	28,518	49	(2,000)	26,567
Restricted funds				
Community Centre	14,662	9,711	(500)	23,873
Community Centre Reserve Fund	3,000	-	500	3,500
Millennium Garden	<u>342</u>	<u>(628)</u>	<u>2,000</u>	<u>1,714</u>
	<u>18,004</u>	<u>9,083</u>	<u>2,000</u>	<u>29,087</u>
TOTAL FUNDS	<u>46,522</u>	<u>9,132</u>	<u>-</u>	<u>55,654</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Community Association	1,953	(1,904)	49
Restricted funds			
Community Centre	35,505	(25,794)	9,711
Millennium Garden	<u>613</u>	<u>(1,241)</u>	<u>(628)</u>
	<u>36,118</u>	<u>(27,035)</u>	<u>9,083</u>
TOTAL FUNDS	<u>38,071</u>	<u>(28,939)</u>	<u>9,132</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
Community Association	8,493	20,025	28,518
Restricted funds			
Community Centre	19,026	(4,364)	14,662
Community Centre Reserve Fund	3,000	-	3,000
Millennium Garden	<u>654</u>	<u>(312)</u>	<u>342</u>
	<u>22,680</u>	<u>(4,676)</u>	<u>18,004</u>
TOTAL FUNDS	<u>31,173</u>	<u>15,349</u>	<u>46,522</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Community Association	20,473	(448)	20,025
Restricted funds			
Community Centre	22,541	(26,905)	(4,364)
Millennium Garden	<u>650</u>	<u>(962)</u>	<u>(312)</u>
	<u>23,191</u>	<u>(27,867)</u>	<u>(4,676)</u>
TOTAL FUNDS	<u>43,664</u>	<u>(28,315)</u>	<u>15,349</u>

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
Community Association	8,493	20,074	(2,000)	26,567
Restricted funds				
Community Centre	19,026	5,347	(500)	23,873
Community Centre Reserve Fund	3,000	-	500	3,500
Millennium Garden	654	(940)	2,000	1,714
	<u>22,680</u>	<u>4,407</u>	<u>2,000</u>	<u>29,087</u>
TOTAL FUNDS	<u>31,173</u>	<u>24,481</u>	<u>-</u>	<u>55,654</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Community Association	22,426	(2,352)	20,074
Restricted funds			
Community Centre	58,046	(52,699)	5,347
Millennium Garden	1,263	(2,203)	(940)
	<u>59,309</u>	<u>(54,902)</u>	<u>4,407</u>
TOTAL FUNDS	<u>81,735</u>	<u>(57,254)</u>	<u>24,481</u>

The following restricted funds are held:

Community Centre Fund

Restricted income fund available for the specific purposes of Woolston Community Centre.

Community Centre - Reserve Fund

Restricted income fund available for the specific purpose of the maintenance of Woolston Community Centre.

Millennium Garden Fund

Restricted income fund available for the specific purpose of the Millennium Garden project.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

Community Centre:

	2021	2020
	£	£
INCOME		
Donations	500	500
Government grants	14,857	5,000
Deposit account interest	14	-
Hall hire	19,734	16,519
Events	400	521
	<u>35,505</u>	<u>22,540</u>
EXPENDITURE		
Cleaning and gardening	8,216	9,011
Cleaning materials reimbursement	(2,600)	(4,753)
Insurance	3,292	3,421
Computer expenses and subscriptions	94	-
Rates, water and waste	2,113	5,905
Rates, water and waste reimbursement	(943)	(4,634)
Heat and light	13,424	12,068
Heat and light reimbursement	(6,146)	(6,173)
Telephone and internet	483	577
Repairs and renewals	8,228	8,372
Repairs and renewals reimbursement	(2,511)	(1,411)
Event expenses	-	58
Depreciation	301	355
Independent examiner's fees	2,280	2,523
Bad debts	(437)	1,585
	<u>25,794</u>	<u>26,904</u>
Net expenditure	<u>9,711</u>	<u>(4,364)</u>

This page does not form part of the statutory financial statements

**WOOLSTON & DISTRICT COMMUNITY
ASSOCIATION**

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

Community Association:

	2021	2020
	£	£
INCOME		
Government grants	-	20,000
Subscriptions	245	149
Grant for Graffiti removal	1,440	-
Deposit account interest	4	-
Keep fit	264	324
	<u>1,953</u>	<u>20,473</u>
EXPENDITURE		
Graffiti removal	1,440	-
Keep Fit	260	200
Independent examiner's fees	204	198
Donation to Sunday Lunch project	-	50
	<u>1,904</u>	<u>448</u>
Net income	<u>49</u>	<u>20,025</u>

Millennium Garden:

	2021	2020
	£	£
INCOME		
Donations	613	650
	<u>613</u>	<u>650</u>
EXPENDITURE		
Independent examiner's fees	204	198
Cleaning and gardening	1,029	764
Sundries	8	-
	<u>1,241</u>	<u>962</u>
Net expenditure	<u>(628)</u>	<u>(312)</u>
Total	<u>9,132</u>	<u>15,349</u>

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