

**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	4				
Community Association		264	-	264	324
Community Centre		-	20,134	20,134	17,040
Investment income	3	4	14	18	1
Total		1,953	36,118	38,071	43,664
EXPENDITURE ON					
Charitable activities	5				
Community Association		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	(2,000)	2,000	-	-
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		26,567	29,087	55,654	46,522

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)
NET CURRENT ASSETS		<u>26,567</u>	<u>27,382</u>	<u>53,949</u>	<u>44,516</u>
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

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

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.

**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
	£	£
Keep fit	264	324
Hall hire	19,734	16,519
Events	400	521
	<u>20,398</u>	<u>17,364</u>

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	1,241
	<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	(437)	1,585
	<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	-	1	1
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	448	27,867	28,315
NET INCOME/(EXPENDITURE)	20,025	(4,676)	15,349
RECONCILIATION OF FUNDS			
Total funds brought forward	8,493	22,680	31,173
TOTAL FUNDS CARRIED FORWARD	<u>28,518</u>	<u>18,004</u>	<u>46,522</u>

**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>

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	654	(312)	342
	<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	650	(962)	(312)
	<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>

**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	<u>1,263</u>	<u>(2,203)</u>	<u>(940)</u>
	<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.

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
	35,505	22,540
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
	25,794	26,904
Net expenditure	9,711	(4,364)

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><u>49</u></u>	<u><u>20,025</u></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><u>(628)</u></u>	<u><u>(312)</u></u>
Total	<u><u>9,132</u></u>	<u><u>15,349</u></u>

This page does not form part of the statutory financial statements