

**WEST OXFORD COMMUNITY ASSOCIATION  
CHARITABLE INCORPORATED ORGANISATION**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE TEN MONTH PERIOD ENDED  
31 DECEMBER 2017**

Charity Registration Number: 1171599

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FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017

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## WEST OXFORD COMMUNITY ASSOCIATION CIO

### CHARITY INFORMATION FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017

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#### TRUSTEES

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

#### SECRETARY

Kate Sant

#### REGISTERED OFFICE

West Oxford Community Centre  
Botley Road  
Oxford  
OX2 0BT

#### CHARITY REFERENCE NUMBER

1171599

#### ACCOUNTANTS

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

#### SOLICITORS

Blake Morgan  
Seacourt Tower  
West Way  
Oxford  
OX2 0FB

## REPORT OF THE TRUSTEES FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017

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The trustees present their annual report together with the financial statements of the charity for the ten month period ended 31 December 2017.

### CHARITABLE OBJECTS

The objects of the CIO are to:

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

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

### LEGAL STATUS

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

### TRUSTEES

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

Trustees are elected annually at the AGM under the Constitution adopted in 2017.

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

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

### REGULARLY PAID STAFF

Caretaker - James Kelly

Office - Keith Birnie, John Siddle

Locking/opening up regularly – Barbara Pavlov, Abdul Rahman, John Siddle and James Kelly

Committee minute taking – Sue Tibbles

### VOLUNTEERS

The community centre is supported and indebted to many volunteers who help deliver the Newsletter and help at the Fun Day and many other activities. It is estimated that in 2017 the charity was supported by 52 volunteers.

### LEGAL AND ADMINISTRATION INFORMATION

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

**REPORT OF THE TRUSTEES  
FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017**

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**ORGANISATIONAL STRUCTURE**

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

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

**PROCEDURES AND POLICIES FOR GRANT-MAKING**

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

**ACHIEVEMENTS AND PERFORMANCE**

The number of beneficiaries is estimated as being, in the first instance, the 3,000 residents of West Oxford. The centre is open to all these. We estimate that 1,200 people per week enter the Centre building, of whom 700 are local. The Centre is also available to and used by non-local organisations, so that the field of beneficiaries is, in fact, much wider.

The number of users was high, it is estimated that there were 3,100 bookings in 2017.

The committee continues to distribute a quarterly newsletter to all addresses in West Oxford and has done since 2002.

We estimate that approximately 25% of bookings are free or heavily discounted to local and community groups, representing support in the order of £15,743 for the year. Of particular note for 2017 was the West Oxford Pantomime *Sleeping Beauty*, which used the hall and other rooms for rehearsals, and then the hall for 4 performances in January 2018.

Building work was carried out in the summer of 2017 to create more storage space and a new kitchenette for centre users. This work was funded entirely by WOCA, with the help of generous grants from Mid-Counties Co-op Communities Funding and Oxfordshire Community Foundation.

Throughout the year we have been assisted by grants from various bodies including support for the fun day from Low Carbon West Oxford and Oxford City Council as well as sponsorship for events throughout the year from Finders Keepers.



**REPORT OF THE TRUSTEES  
FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017**

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**FINANCIAL REVIEW**

The management of the centre has continued on the same strategy and with the same aims as the unincorporated charity and so the financial performance can be compared against the previous results of the that body. The main financial aim is to ensure that no more than 5% of income is from grants and donations, for 2017 these income streams contributed 3.6% (excluding the donation from the unincorporated charity).

The committee's strategy is to balance commercial lettings with lettings to local and community organisations, so that the Centre may be financially viable whilst also being affordable for local and community users. The café continues to be run as a separate entity as opposed to directly by the charity. The café has been run by Tom and Vladimira Imre since November 2016 who have invested a lot of time and energy in ensuring the café continues to be successful. It's widely known to be an excellent facility at the centre and its success has led to

superb financial support of WOCA, benefiting to all users of the centre. The other main commercial letting is to the health hub which continues to grow and offer a wide range of treatments from the Geoff Franklin rooms.

In addition to these commercial lettings the centre generates funds through room bookings, membership and events – all of which grew over 2017 demonstrating the excellent support the centre has from its local members and users. The increase in room bookings is in particular an impressive achievement given that room hire rates were frozen for 2017.

The financial plans of the centre are now evolving to focus on the longer term future of WOCA and the trustees have started to think about using the existing cash reserves and generating further funding towards the strategy of the centre. WOCA aims to continue to provide its existing level of service to the community but is very interested in new ideas to fulfil its objectives and the financial plans associated with these.

The charity is fully insured as an association and an employer. There have been no claims in the year and no ex-gratia payments have been made.

The charity holds a lease on West Oxford Community Centre from Oxford City Council for an initial period of ten years from October 2017, renewed on the same terms on rolling basis. In broad terms, under that lease the charity is responsible for internal decorative order and the council for structural matters. The accounts do not include any amount for rent payable in respect of the charity's occupation of the Centre as Oxford City Council supports the charity by meeting this charge.

**RESERVES POLICY**

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

- To cover three months budgeted recurring expenditure (£18,836 for 2018) and;
- To cover planned capital expenditure for the up-coming year (estimated at £22,000 for 2018)

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

Total unrestricted equivalent cash balances stood as £41,980 at 31 December 2017. This is more than the three months' budgeted recurring expenditure and planned capital expenditure required.

**REPORT OF THE TRUSTEES  
FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017**

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**FUTURE PLANS**

To make the future funding of the centre more secure, the trustees have increased the number of fundraising events which are organised and have also worked hard to ensure an increased number WOCA members - £1,477 was raised in membership contributions over this initial ten month period. Recruiting members continues to be a priority for the committee.

On 31 March 2017 the trustees signed the new lease with Oxford City Council. WOCA CIO received notification of the completion of the registration of the lease from the Land Registry on the 12 May 2017.

Other future plans include:

- Improvement works to the Centre including work on the Ladies toilets, new flooring for the lobby and main hall, and more LED lighting;
- Encouraging joint ventures with the Centre and the café, such as the West Oxford Pantomime and other evening events;
- Trustees are working on a strategy document to assist in the planning and development of the Centre and the aims for WOCA over the medium to longer term.

**TRUSTEE INDUCTION AND TRAINING**

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

**RISK MANAGEMENT**

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

**INVESTMENT POWERS AND POLICY**

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

**TRANSACTIONS WITH TRUSTEES**

There were no transactions with trustees over the period.

Approved by:

R Huxley  
Date

*Rubena Mistry*  
25/06/2018

Chairperson

J Langley  
Date

Treasurer

**STATEMENT OF THE TRUSTEES' RESPONSIBILITIES  
FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017**

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The Charities Act 2011 requires the trustees to prepare financial statements giving a true and fair view of the state of affairs of the Charity and its net resources for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

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



**INDEPENDENT EXAMINER'S REPORT  
FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017**

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

I report on the accounts of the Charity for the ten month period ended 31 December 2017, which are set out in pages 10 - 17.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

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

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

**INDEPENDENT EXAMINER'S STATEMENT**

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

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

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

have not been met; or

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



Sally Thompson  
CPFA  
SPX Oxford Ltd

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017

		2017		
		Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and endowments from:</b>	<b>Notes</b>			
Donations	4	87,849	3,580	91,429
Charitable activities	5	55,595	900	56,495
Other trading activities	6	15,085	-	15,085
Investments		18	-	18
Other		446	-	446
<b>Total</b>		<b>158,993</b>	<b>4,480</b>	<b>163,473</b>
<b>Expenditure on:</b>				
Charitable activities	7	69,275	1,808	71,083
<b>Total</b>		<b>69,275</b>	<b>1,808</b>	<b>71,083</b>
<b>Net income</b>		<b>89,718</b>	<b>2,672</b>	<b>92,390</b>
Transfers between funds		1,801	- 1,801	-
<b>Net movement in funds</b>		<b>91,519</b>	<b>871</b>	<b>92,390</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		-	-	-
<b>Total funds carried forward</b>		<b>91,519</b>	<b>871</b>	<b>92,390</b>

All recognised gains and losses are included in the Statement of Financial Activities.  
The notes on pages 12 to 17 form part of these financial statements.

WEST OXFORD COMMUNITY ASSOCIATION CIO

BALANCE SHEET  
FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017

		2017	
		£	£
	Notes		
<b>FIXED ASSETS</b>			
Tangible Assets	9		49,539
<b>CURRENT ASSETS</b>			
Debtors	10	10,850	
Cash at bank and in hand		45,394	
		<u>56,244</u>	
<b>CREDITORS: Amounts falling due within one year</b>	11	13,393	
		<u></u>	
<b>NET CURRENT ASSETS</b>			42,851
<b>NET ASSETS</b>			<u>92,390</u>
<b>INCOME FUNDS</b>			
General funds	14		91,519
Restricted funds	14		871
<b>TOTAL FUNDS</b>			<u>92,390</u>

Jack Langley  
Trustee  
Date

R Huxley  
Trustee  
Date

*Robena Huxley*  
25/06/2018

NOTES TO THE ACCOUNTS  
FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017

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1. STATEMENT OF ACCOUNTING POLICIES

**Accounting convention**

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

**Accounting period**

These accounts cover the period from the date of incorporation, 14 February 2017 to 31 December 2017. The charity was dormant from 14 February until 31 March because the old unincorporated charity was still active for this period with its assets and liabilities transferred to the CIO on 30 April 2017. This is the first accounting period and so there are no comparative figures to report.

**Income**

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

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

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

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

**Expenditure**

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

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

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

**Depreciation**

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

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



NOTES TO THE ACCOUNTS  
FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017

**Fund accounting**

Funds held by the charity are either:-

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

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

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

**2. TAXATION**

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

**3. STAFF COSTS AND TRUSTEES' REMUNERATION**

	2017
	£
Wages and salaries	30,294
Employer pension contributions	364
	<u>30,658</u>

The average monthly number of employees during the year was 5.

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

**4. DONATIONS**

	Unrestricted funds	2017 Restricted funds	Total funds
	£	£	£
Donation from previous unincorporated charity	86,275	3,580	89,855
Other donations	1,574	-	1,574
	<u>87,849</u>	<u>3,580</u>	<u>91,429</u>

Donation from unincorporated charity consists of the donation made from the unincorporated charity, West Oxford Community Association (Charity number: 304353), that was made on 30 April 2017.

NOTES TO THE ACCOUNTS  
FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017

## 5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	2017 Restricted funds	Total funds
	£	£	£
Room hire	51,503	-	51,503
Membership subscriptions	1,477	-	1,477
Grants	-	900	900
Events	2,428	-	2,428
Sponsorship	187	-	187
	<u>55,595</u>	<u>900</u>	<u>56,495</u>

## 6. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds	2017 Restricted funds	Total funds
	£	£	£
Café income	5,180	-	5,180
Health hub rent	7,858	-	7,858
Other income	2,047	-	2,047
	<u>15,085</u>	<u>-</u>	<u>15,085</u>

## 7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds	2017 Restricted funds	Total funds
	£	£	£
Wages	30,658	-	30,658
Premises expenditure	10,758	-	10,758
Supplies and services	14,726	678	15,404
Events expenditure	1,000	770	1,770
Grants paid	-	350	350
Depreciation	7,988	-	7,988
Movement in bad debt provision	369	-	369
Governance costs	3,776	10	3,786
	<u>69,275</u>	<u>1,808</u>	<u>71,083</u>

NOTES TO THE ACCOUNTS  
FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017

## 8. GOVERNANCE COSTS

	Unrestricted funds £	2017 Restricted funds £	Total funds £
Legal fees	2,196	-	2,196
Accountancy fees	800	-	800
Minute taking	100	-	100
Independent examination	360	-	360
Other governance costs	80	10	90
Trustees Christmas meal	240	-	240
	<b>3,776</b>	<b>10</b>	<b>3,786</b>

## 9. TANGIBLE ASSETS

	Computer Equipment £	Other Equipment £	Leasehold Improvements £	Total £
<u>Costs</u>				
At 14 February 2017	-	-	-	-
Transfer from unincorporated charity	1,376	95,063	-	96,439
Additions	-	1,367	17,316	18,683
Disposals	-	-	-	-
<b>At 31 December 2017</b>	<b>1,376</b>	<b>96,430</b>	<b>17,316</b>	<b>115,122</b>
<u>Accumulated depreciation</u>				
At 14 February 2017	-	-	-	-
Transfer from unincorporated charity	1,203	56,392	-	57,595
Charge for year	86	6,171	1,731	7,988
Disposals	-	-	-	-
<b>At 31 December 2017</b>	<b>1,289</b>	<b>62,563</b>	<b>1,731</b>	<b>65,583</b>
<u>Net book value</u>				
At 14 February 2017	-	-	-	-
<b>At 31 December 2017</b>	<b>87</b>	<b>33,867</b>	<b>15,585</b>	<b>49,539</b>

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

NOTES TO THE ACCOUNTS  
FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017

10. DEBTORS

	2017
	£
Trade debtors	10,467
Prepayments and accrued income	894
	<u>11,361</u>
Less provision for bad debts	- 511
	<u><u>10,850</u></u>

11. CREDITORS: amounts falling due within one year

	2017
	£
Trade creditors	928
Accruals and deferred income	11,395
Other creditors	1,070
	<u><u>13,393</u></u>

12. INSURANCE COVER

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

13. GRANTS

The following grants were received during the year:

Provided for	Funding body	2017
		£
Fun Day	Oxford City Council	500
Fun Day	Finders Keepers	300
Sports equipment	Oxford & District Table Tennis Association	100
		<u><u>900</u></u>



NOTES TO THE ACCOUNTS  
FOR THE TEN MONTH PERIOD ENDED 31 DECEMBER 2017

## 14. MOVEMENTS IN FUNDS

	As at 14 February 2017 £	Transfer from unincorporated charity £	Incoming resources £	Outgoing resources £	Funding capital expenditure £	Transfers £	As at 31 December 2017 £
<b>Unrestricted funds:</b>							
General funds	-	86,275	72,718	-69,275	4,162	-2,361	91,519
<b>Restricted funds:</b>							
Physical development of the centre	-	2,350	-	-543	-4,162	2,355	-
Community art project	-	102	-	-	-	-	102
Fun Day	-	-	800	-806	-	6	-
LED lighting	-	658	-	-	-	-	658
Legal costs	-	109	-	-109	-	-	-
Sports equipment	-	361	100	-350	-	-	111
	<u>-</u>	<u>89,855</u>	<u>73,618</u>	<u>-71,083</u>	<u>-</u>	<u>-</u>	<u>92,390</u>

The transfer from unincorporated charity represents the donation from West Oxford Community Association (charity number: 304353) or all of its assets and associated liabilities to the CIO on 30 April 2017. These were classified in funds as determined by the donor charity.

**Purpose of restricted funds:**

**Physical development fund:** to fund the physical development of the centre. This is funded jointly by the Mid-counties Co-op and Oxford Community Foundation. This fund is now fully spent.

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

**Fun Day:** towards the costs of putting on the annual fun day. Funded jointly by Oxford City Council and Low Carbon West Oxford. This fund is now fully spent.

**LED Lighting:** to replace existing lighting with energy saving LED bulbs. The remaining funds are from the Trust for Oxfordshire's environment.

**Legal costs:** to help fund the legal costs associated with the incorporation of the charity. This was funded by Oxford City Council and the Oxford Federation of Community Associations. This fund is now fully spent.

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

## 15. RELATED PARTY AND TRUSTEE TRANSACTIONS

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

## 16. KEY MANAGEMENT PERSONNEL

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

The total amount of employee benefits received by trustees and key management personnel was £13,817.

## 17. POST BALANCE SHEET EVENTS

There have been no significant post balance sheet events.