# WEST OXFORD COMMUNITY ASSOCIATION
# CHARITABLE INCORPORATED ORGANISATION

# TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
# FOR THE YEAR ENDED
# 31 DECEMBER 2025

**WEST OXFORD COMMUNITY ASSOCIATION CIO**

## Charity Registration Number: 1171599

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**WEST OXFORD COMMUNITY ASSOCIATION CIO**

**CHARITY INFORMATION**
**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**TRUSTEES**

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

**SECRETARY**
S Tibbles

**REGISTERED OFFICE**
West Oxford Community Centre
Botley Road
Oxford
OX2 0BT

**CHARITY REFERENCE NUMBER**
1171599

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

**SOLICITORS**
Blake Morgan
Seacourt Tower
West Way
Oxford
OX2 0FB

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

The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2025.

### 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 3 for the trustees who held office during the year. Trustees are elected annually at the AGM under the Constitution.

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

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

## EMPLOYEES

WOCA is deeply grateful to our dedicated staff team—Centre Manager **Sarah Morgan**, Caretaker **James Kelly**, Office Assistant **Erin Theobald**, and Weekend Assistants **Tim Kiggell** and **Dave Lambert**—for everything they do to support the smooth running of the community centre.

In 2025 we also said farewell to **Barbara Pavlov**, who worked alternate weekends for more than eleven years, taking great care over the condition and security of the building and supporting countless centre users during that time. We thank her sincerely for her many years of hard work, reliability, and for handling the unexpected with calm good sense.

We also said goodbye to **Sue Gunn**, our other weekend caretaker, who for the past few years alternated shifts with Barbara to provide the same high standard of care for our weekend visitors. We wish both Barbara and Sue the very best for the future and our doors remain open to them.

WOCA is proud to continue as an **Oxford Living Wage employer**, reflecting our belief that paying a fair, liveable wage helps retain a committed and valued team, and strengthens trust with our partners and supporters.

We have continued to invest in our employees with support from our external advisor, **Croner**, who ensure our employment policies, contracts, and documentation remain compliant with evolving legislation and best practice. Our Health & Safety practices are supported through Croner's library of risk assessment templates, tools, and e-learning modules, all available to staff and volunteers. This also includes access to an Employee Assistance Programme, offering confidential counselling as well as legal and financial guidance.

Maintaining our fair employment practices, including the investments outlined above, remains an important part of the WOCA identity. We believe these commitments benefit not only our staff and volunteers, but every member of our community who uses the centre.

## VOLUNTEERS

**Management Committee**
Our Management Committee continued to meet every two months, guiding WOCA's work with care and commitment. Sub-committees supported decisions on room hire subsidies, finances and event planning—ensuring our operations run smoothly and transparently. Our thanks go to **Sue Tibbles** for recording the minutes at each of our meetings.

**Volunteers for activities**
We are truly grateful to all the volunteers who helped bring our community together throughout the year. Their energy and generosity made possible our WOCA Fun Day, the Centre's 25th Anniversary celebrations, Captain Fantastic shows for children, Oxford Classic Jazz events. The efficient running of our weekly Oxford City Larder and Baby & Toddler Group could not happen without the continued dedication of volunteers.

## LEGAL & ADMINISTRATION

Further legal and administrative details can be found on page 3 of this report.

## ORGANISATIONAL STRUCTURE

WOCA is run by a dedicated Management Committee responsible for the charity's day-to-day operations. Specific tasks are delegated to sub-committees to ensure efficient decision-making.

## GRANT-MAKING

WOCA welcomes applications for small grants that align with our charitable objectives, submitted through our website. No applications were received in 2025. When applications are made, they are considered at our Management Committee meetings, with decisions based on our charitable aims and financial position.

## ACHIEVEMENTS & PERFORMANCE

**Beneficiaries**
We estimate that around 3,000 West Oxford residents benefit from WOCA's work each year. Our centre remains open 7 days a week and welcoming to all—local groups, visiting organisations, charities and commercial users alike.

## COMMUNITY CENTRE ACTIVITIES

**Room Bookings**
Our Centre Manager continued to work closely with long-standing groups, helping ensure the centre remains an affordable and supportive home for their activities. Through WOCA Weekly and our printed newsletter, we promoted their sessions and celebrated their achievements. WOCA hosted **16 regular weekly classes** for children and adults, along with other short courses and activities.

Alongside these, a vital part of our work is providing a safe, inclusive space for numerous **12-step and peer-support groups**, offering support ranging from addiction recovery to mental health, confidential advice and activities for older residents. We were also delighted to welcome new sports groups this year—**Capoeira for Children**, **Kids Fun Football** and **Botley Boxing Club**—all have become valued additions to regular term time groups.

**Partnerships**
We continued to support our valued partners through subsidised or free room hire. **Citizens Advice Oxford**'s weekly sessions remained consistently well attended, and **Age UK Oxfordshire's** monthly *Cuppa & Company* offered friendship, conversation and varied activities for older residents.

**Room Hire Subsidies**
Over the past year, WOCA provided more than **£29,000** in free or subsidised room hire, an increase from the previous year. Around £10,000 of which, supported weekly sessions for our volunteer run Oxford City Larder and Baby & Toddler Group, alongside Citizens Advice.
We also supported new start-ups and local residents trialling new classes, e.g. craft sessions, offering a sliding scale to reduce financial risk and help people share their skills.

## Little Health Hub

Rebecca Avern continued to establish the Little Health Hub, focussing on affordable therapy for families, especially children and young people. This remains an excellent fit with WOCA's aims and has an increasing number of practitioners and clients. Whilst there are a good number of solid practitioners, others come and go, especially in the last couple of months. However, Rebecca plans to advertise the rooms in the Spring and is confident she will be able to fill some more slots.

## Tumbling Bay Café

Tom and Vladimira once again worked incredibly hard throughout last year to keep the **Tumbling Bay Café** the same vibrant and welcoming part of the centre. The café not only contributes towards WOCA's income but also is an integral part of several classes, including Gentle Moves and Aspire Boxercise who's members enjoy spending time together after their workouts. It's also home to a cryptic crossword club and seemingly a headquarters for local cycling groups. A great example of how the café brings people together.

## GRANTS AND SPONSORSHIP

We are grateful for the generous support we received. **Oxfordshire County Council** contributed towards essential maintenance and equipment costs, helping us keep the centre safe and welcoming. **Oxford City Council** provided funding to support the running of the Oxford City Larder and our Fun Day activities, both of which play an important role in strengthening our community.

We were also pleased to receive a grant from the **Co-op Local Community Fund**, which helped cover food costs for our 25-year celebration. This added to the generosity of WOCA Trustee, James Hart who sponsored and provided the afternoon tea as the highlight of this special milestone event.

## COMMUNITY ENGAGEMENT AND EVENTS / FUNDRAISING

**Events**
Volunteers again gave their energy and enthusiasm to deliver a joyful **WOCA Fun Day 2025**. Despite extreme heat, which meant fewer visitors staying for less time, the day offered a fantastic mix of activities, including go-karts, inflatable football, Zorbs, live music, bar, farm animals and community stalls. It was so hot that even the children's beloved slip-and-slide dried up almost instantly! Our heartfelt thanks go to **Karen Starr**, whose and planning and coordination made the event possible.

In October, we celebrated a major milestone, the **25th Anniversary of the Community Centre**—with a full day of 25 free activities for 25 years. From ride-on toys, magic show and messy play for little ones to a silent disco for teens, interesting talks, art workshop and other activities, the centre was buzzing with life. The day ended with a beautiful afternoon tea sponsored by WOCA trustee, James Hart and his team at Delicious Events, and a big birthday cake by Happy Cakes.

Throughout the year, we were treated to uplifting live music from Nick Gill and the Oxford Classic Jazz Band, who ran seven coffee concerts and suppers. Younger children enjoyed four lively Captain Fantastic shows; all offered at reduced ticket prices for WOCA members.

We were pleased to again host / support the Artweeks exhibition by wocARTS artists, along with a vibrant Christmas Art Market, both of which brought creativity and community together under one roof.

## Member Communications

The **WOCA Weekly** email bulletin, produced every Friday by Erin, continues to be our main way of keeping members informed about centre events, activities, and important local updates.

In March, Erin also created another excellent printed **WOCA Newsletter**, celebrating archive highlights from the past 25 years and sharing news from regular groups and partners. Every household in the local area received a copy, thanks to our wonderful network of volunteer distributors who deliver newsletters door-to-door across all our streets.

Trustees extend their warm thanks to Erin for her continued enthusiasm, creativity and dedication to member communications, event promotion, and website content alongside her usual tasks.

## Investment in Technology

One of our goals for 2025 was to modernise our office systems and improve how we use technology to streamline administration and enhance member communications. Our IT partner, **Richard Henderson**, introduced through the Community Centre Liaison meetings, provided invaluable support throughout the year. Richard helped us secure reliable Wi-Fi for centre users following the withdrawal of Oxford Free Wi-Fi, upgraded our outdated telephone system, and replaced our office PC, ensuring we have the tools we need to communicate effectively and work efficiently.

We are extremely grateful for Richard's ongoing advice, expertise and commitment to keeping WOCA's technology running smoothly.

## Oxford City Larder

The Oxford City Larder continued to thrive this year, supporting around 200 members and families to save money on food bills while helping to reduce food waste. Each Friday, volunteers at St Frideswide Church provided increasing amounts of surplus curries and puddings and developed new initiatives to benefit local families and the wider community. We would like to thank the many volunteers who receive, set up, and run the Larder every week.

Special thanks go to **James Kelly**, our caretaker, whose vital work, from maintaining the larder room to managing deliveries and moving crates, helps keep everything running smoothly. His contribution, alongside the dedication of the whole Larder team, makes a real difference to our community.

## Warm Space

In response to ongoing cost-of-living crisis, WOCA continued its commitment to the **Warm Spaces** initiative by keeping the centre open to all on Fridays, alongside our Oxford City Larder provision. This ensured anyone needing a warm, welcoming place had dependable access each week.

## Other Networks

WOCA continued to work closely with **Oxford City Council**, with our Chair attending monthly Community Centre Liaison Meetings to share updates, ideas and best practice. Our OCC Locality Coordinator, **Dee Gabbidon**, also provided valuable support through the year, accessing Household Support Fund grants that contribute to the running costs of the Oxford City Larder. We are grateful for this ongoing partnership, which strengthens our ability to support the local community.

## Future Plans

We are delighted to have received funding from the **City Council CIL Fund** towards the cost of refurbishing the Main Hall floor, with work scheduled for March. We also have plans to **redecorate** the Community Centre entrance areas and room spaces and replace old / damaged equipment such as tables / chair storage trollies etc. As we have become busier with new groups needing storage space for their own equipment, additional shelving will be added to Mary Town Room and other cupboards.

Our Centre Manager has proposed a new budget to offer greater **support to smaller groups and new start-ups** using the Centre's rooms during quieter times of the week. This will help maximise room use, reduce barriers for new community initiatives, and strengthen partnerships—particularly with organisations offering activities and **support for older residents**, a key area we hope to grow.

We plan to host more events with **reduced ticket prices for WOCA members**, including classic jazz concerts and children's entertainment. Trustees and volunteers are taking a break from running Fun Day in 2026 to focus on fresh ideas, such as a **Silent Disco** and **Family Day** planned for October.

We hope this focus on varied, inclusive events will help increase WOCA membership, attract new volunteers and future trustees, and demonstrate our commitment to supporting our wonderful West Oxford community in the year ahead.

## THANK YOU

Finally, we would also like to extend our **heartfelt thanks to everyone** who used the West Oxford Community Centre in 2025. Whether you joined a class, attended an event, visited the Larder, hired a room, volunteered your time, or simply popped in for a chat, you helped make the centre a vibrant, welcoming and much-loved place. Your presence, energy and support are what bring WOCA to life, and we thank each person who contributed to the spirit of community that defines **West Oxford**.

### WOCA Trustees

Trustees meet 6 times a year for the full committee. Sub-committees have met as necessary to review subsidies, finance, safeguarding requirements. Thank you for the time given by the trustees. The following trustees held office during the year:
R Huxley
J McMahon
L Siddle
L Bird
M Bourne
C Bussell
J Hart
S Jamshidifard
R Kilbee
H Reid
S Saunders
J Whitaker
K Wright-Lynes

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

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

## FINANCIAL REVIEW

In 2025, as well as centre usage holding up despite the continuing closure of the road under the railway, increases in costs caused by inflation were not as great as in the immediately preceding years. Rounds of increases to room hire rates in 2022 - 2024 succeeded in getting income to meet or exceed costs in 2025 and only very small adjustments were required at the end of 2025. Rates will be reviewed again towards the close of 2026, with the aim of increasing revenue, in line with costs yet without deterring users.

1. WOCA's total income (2025 - £147,629, 2024 - £123,039) increased in money terms, primarily as a result of the increases to rates but also, in part, because of attracting approximately £5,000 of room rental income from new users.

2. We achieved a surplus (defined as the difference between our total income and our total expenditure) in 2025 of £10,079 (2023 - a deficit £7,295). In the course of 2025, we received funds of £19,461 from Network Rail in compensation for disturbance by the railway works under the Botley Road, Oxford - Business Goodwill Scheme. Absent that, non-recurring amount, our deficit would have been £9,382, which should be seen in the context that £29,000 was spent subsiding room hire.

3. Trading income (Tumbling Bay Cafe and Health Hub) improved modestly (2025 - £28,811, 2024 - £27,204).

4. Grant income reduced (2025 - £2,300, 2024 - £5,000). We are grateful for this support. The difficulties of obtaining grant funding in the current climate would appear to vindicate the trustees' approach of seeking to cover operating and other costs by operating income.

For 2026 our financial objectives are -

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

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

## RESERVES POLICY

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

- To cover not less than three months of annual budgeted recurring expenditure, excluding depreciation (2026 - £137,550 less depreciation £9,738, that is £127,812 such that £31,953 represents three months' expenditure), and;

- To cover planned capital/non-recurring expenditure for the coming year (estimated for 2026 at £25,000, to cover resurfacing the hall floor, replacing certain furniture and cafe equipment and refurbishing of facilities together with £5,000 to cover enhanced community activities.

The level of such reserves is monitored and reviewed by the trustees on an at least quarterly basis. As at 31 December 2025, total unrestricted cash equivalent balances (Cash at Bank - £109,005 together with Debtors - £12,499, net of Creditors - £7,266 and Restricted Funds - £5,385 stood at £109,361. This is more than the three months budgeted recurring expenditure and planned capital expenditure required.

## WEST OXFORD COMMUNITY ASSOCIATION CIO

### TRUSTEE INDUCTION AND TRAINING

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

### RISK MANAGEMENT

The trustees are responsible for undertaking an annual risk assessment of the organisation and its activities, this was conducted in November 2025. We also have an annual Health & Safety Audit, including relevant risk assessments from Croner.

### INVESTMENT POWERS AND POLICY

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

### TRANSACTIONS WITH TRUSTEES

There were no transactions with trustees over the period.

Approved by:

Rebecca Huxley

R Huxley — Chairperson
Date 11/5/26

J McMahon — Treasurer
Date 11/5/26

**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**

## STATEMENT OF THE TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2025

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

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

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

## WEST OXFORD COMMUNITY ASSOCIATION CIO

## INDEPENDENT EXAMINER'S REPORT
## FOR THE YEAR ENDED 31 DECEMBER 2025

**TO THE TRUSTEES OF WEST OXFORD COMMUNITY ASSOCIATION CIO**
I report on the accounts of the Charity for the year ended 31 December 2025, which are set out in pages 14 - 21.

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

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

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

**INDEPENDENT EXAMINER'S STATEMENT**
In connection with my examination, no matter has come to my attention:

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

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

have not been met; or

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



Simrit Sandhu FCCA

SPX Oxford Ltd

Date: ……22 May 2026.....

**WEST OXFORD COMMUNITY ASSOCIATION CIO**

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

| | | 2025 | | | 2024 | | |
|---|---|---|---|---|---|---|---|
| | | Unrestricted funds | Restricted funds | Total funds | Unrestricted funds | Restricted funds | Total funds |
| | | £ | £ | £ | £ | £ | £ |
| **Income and endowments from:** | Note | | | | | | |
| Donations | 4 | 20,392 | 800 | 21,192 | 2,435 | 869 | 3,304 |
| Charitable activities | 5 | 88,622 | 7,225 | 95,847 | 81,946 | 8,294 | 90,240 |
| Other trading activities | 6 | 28,811 | - | 28,811 | 27,204 | - | 27,204 |
| Investments | | 1,618 | - | 1,618 | 1,906 | - | 1,906 |
| Other | | 161 | - | 161 | 386 | - | 386 |
| **Total** | | **139,604** | **8,025** | **147,629** | **113,876** | **9,163** | **123,039** |
| **Expenditure on:** | | | | | | | |
| Charitable activities | 7 | 125,658 | 11,892 | 137,550 | 108,490 | 7,254 | 115,744 |
| **Total** | | **125,658** | **11,892** | **137,550** | **108,490** | **7,254** | **115,744** |
| **Net income / expenditure** | | **13,946** | **- 3,867** | **10,079** | **5,386** | **1,909** | **7,295** |
| Transfers between funds | | - 4,375 | 4,375 | **-** | - 2,177 | 2,177 | **-** |
| **Net movement in funds** | | **9,571** | **508** | **10,079** | **3,209** | **4,086** | **7,295** |
| **Reconciliation of funds:** | | | | | | | |
| Total funds brought forward | | 120,250 | 4,877 | 125,127 | 117,041 | 791 | 117,832 |
| **Total funds carried forward** | | **129,821** | **5,385** | **135,206** | **120,250** | **4,877** | **125,127** |

All recognised gains and losses are included in the Statement of Financial Activities.
The notes on pages 14 to 21 form part of these financial statements.

## WEST OXFORD COMMUNITY ASSOCIATION CIO

## BALANCE SHEET
## FOR THE YEAR ENDED 31 DECEMBER 2025

| | Notes | 2025 £ | 2025 £ | 2024 £ | 2024 £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible Assets | 9 | | 20,968 | | 30,706 |
| **CURRENT ASSETS** | | | | | |
| Debtors | 10 | 12,499 | | 11,815 | |
| Cash at bank and in hand | | 109,005 | | 89,189 | |
| | | 121,504 | | 101,004 | |
| **CREDITORS:** Amounts falling due within one year | 11 | 7,266 | | 6,582 | |
| **NET CURRENT ASSETS** | | | 114,238 | | 94,422 |
| **NET ASSETS** | | | 135,206 | | 125,127 |
| **INCOME FUNDS** | | | | | |
| General funds | 14 | | 129,821 | | 120,250 |
| Restricted funds | 14 | | 5,385 | | 4,877 |
| **TOTAL FUNDS** | | | 135,206 | | 125,127 |

## NOTES TO THE ACCOUNTS
## FOR THE YEAR ENDED 31 DECEMBER 2025

### 1. STATEMENT OF ACCOUNTING POLICIES

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

**Accounting period**
These accounts cover the year ended 31 December 2025.

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

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

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

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

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

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

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

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

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

## NOTES TO THE ACCOUNTS
## FOR THE YEAR ENDED 31 DECEMBER 2025

**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

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 59,758 | 57,808 |
| Employer Pension Contributions | 2,537 | 2,418 |
| | **62,295** | **60,226** |

The average monthly number of employees during the year was 6 (2024: 6).

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

### 4. DONATIONS

| | 2025 | | | 2024 | | |
|---|---|---|---|---|---|---|
| | Unrestricted funds | Restricted funds | Total funds | Unrestricted funds | Restricted funds | Total funds |
| | £ | £ | £ | £ | £ | £ |
| Other donations | 20,392 | 800 | 21,192 | 2,435 | 869 | 3,304 |
| | **20,392** | **800** | **21,192** | **2,435** | **869** | **3,304** |

## NOTES TO THE ACCOUNTS
## FOR THE YEAR ENDED 31 DECEMBER 2025

### 5. INCOME FROM CHARITABLE ACTIVITIES

| | 2025 | | | 2024 | | |
|---|---|---|---|---|---|---|
| | Unrestricted funds | Restricted funds | Total funds | Unrestricted funds | Restricted funds | Total funds |
| | £ | £ | £ | £ | £ | £ |
| Room hire | 84,358 | - | 84,358 | 78,977 | - | 78,977 |
| Membership subscriptions | 2,077 | 10 | 2,087 | 2,300 | - | 2,300 |
| Grants | - | 2,300 | 2,300 | - | 5,000 | 5,000 |
| Events | 1,393 | 4,915 | 6,308 | 399 | 2,474 | 2,873 |
| Sponsorship | 795 | - | 795 | 270 | 820 | 1,090 |
| | **88,623** | **7,225** | **95,848** | **81,946** | **8,294** | **90,240** |

### 6. INCOME FROM OTHER TRADING ACTIVITIES

| | 2025 | | | 2024 | | |
|---|---|---|---|---|---|---|
| | Unrestricted funds | Restricted funds | Total funds | Unrestricted funds | Restricted funds | Total funds |
| | £ | £ | £ | £ | £ | £ |
| Café income | 12,934 | - | 12,934 | 11,910 | - | 11,910 |
| Health hub rent | 12,000 | - | 12,000 | 12,000 | - | 12,000 |
| Other income | 3,877 | - | 3,877 | 3,294 | - | 3,294 |
| | **28,811** | **-** | **28,811** | **27,204** | **-** | **27,204** |

### 7. EXPENDITURE ON CHARITABLE ACTIVITIES

| | 2025 | | | 2024 | | |
|---|---|---|---|---|---|---|
| | Unrestricted funds | Restricted funds | Total funds | Unrestricted funds | Restricted funds | Total funds |
| | £ | £ | £ | £ | £ | £ |
| Wages | 61,812 | - | 61,812 | 59,632 | - | 59,632 |
| Premises expenditure | 24,457 | - | 24,457 | 14,019 | - | 14,019 |
| Supplies and services | 25,879 | 1,295 | 27,173 | 22,048 | 325 | 22,373 |
| Events expenditures | 1,666 | 10,598 | 12,264 | 1,161 | 6,929 | 8,090 |
| Depreciation | 9,738 | - | 9,738 | 10,108 | - | 10,108 |
| Movement in bad debt provision | 200 | - | 200 | - 677 | - | - 677 |
| Loss on disposal of fixed assets | - | - | - | 185 | - | 185 |
| Governance costs | 1,906 | - | 1,906 | 2,014 | - | 2,014 |
| | **125,658** | **11,892** | **137,550** | **108,490** | **7,254** | **115,744** |

## NOTES TO THE ACCOUNTS
## FOR THE YEAR ENDED 31 DECEMBER 2025

### 8. GOVERNANCE COSTS

| | 2025 | | | 2024 | | |
|---|---|---|---|---|---|---|
| | Unrestricted funds | Restricted funds | Total funds | Unrestricted funds | Restricted funds | Total funds |
| | £ | £ | £ | £ | £ | £ |
| Accountancy Fees | 1,000 | - | 1,000 | 1,000 | - | 1,000 |
| Minute taking | 486 | - | 486 | 594 | - | 594 |
| Independent examination | 420 | - | 420 | 420 | - | 420 |
| | **1,906** | **-** | **1,906** | **2,014** | **-** | **2,014** |

### 9. TANGIBLE ASSETS

| | Computer and Office Equipment | Other Equipment | Leasehold Improvements | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Costs | | | | |
| At 1 January 2025 | 1,502 | 105,766 | 60,468 | 167,736 |
| Additions | - | - | - | - |
| Disposals | - | - | - | - |
| At 31 December 2025 | 1,502 | 105,766 | 60,468 | 167,736 |
| Accumulated depreciation | | | | |
| At 1 January 2025 | 1,502 | 95,867 | 39,661 | 137,030 |
| Charge for year | - | 3,692 | 6,046 | 9,738 |
| Disposals | - | - | - | - |
| At 31 December 2025 | 1,502 | 99,559 | 45,707 | 146,768 |
| Net book value | | | | |
| At 1 January 2025 | - | 9,899 | 20,807 | 30,706 |
| At 31 December 2025 | - | 6,207 | 54,421 | 20,968 |

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

## NOTES TO THE ACCOUNTS
## FOR THE YEAR ENDED 31 DECEMBER 2025

### 10. DEBTORS

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade debtors | 13,284 | 11,790 |
| Other debtors | - | 618 |
| Prepayments and accrued income | 419 | 411 |
| | 13,703 | 12,819 |
| Less provision for bad debts | - 1,204 | - 1,004 |
| | 12,499 | 11,815 |

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

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade creditors | 1,480 | 2,514 |
| Accruals and deferred income | 4,925 | 3,208 |
| Other creditors | 860 | 860 |
| | 7,265 | 6,582 |

### 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:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Oxford City Council - Food Larder | 2,000 | - |
| The Midcounties Coop - 25th Birthday Celebrations | 300 | - |
| Oxford City Council - floor maintenance | - | 2,800 |
| Oxfordshire County Council - Household Support Grant | - | 1,000 |
| Oxford City Council - Household Support Grant | - | 1,000 |
| Oxford City Council - Fun Day donation from Lois and Susanna | - | 200 |
| | 2,000 | 5,000 |

## NOTES TO THE ACCOUNTS
## FOR THE YEAR ENDED 31 DECEMBER 2025

### 14. MOVEMENTS IN FUNDS

| | As at 1 January 2025 | Income | Expenditure | Funding capital expenditure | Transfers | As at 31 December 2025 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted funds: | | | | | | |
| General funds | 120,250 | 139,604 | - 125,658 | - | - 4,375 | 129,821 |
| Restricted funds: | | | | | | |
| 25th birthday event | | 300 | - 1,244 | - | 944 | - |
| Fun Day | | 5,725 | - 9,156 | - | 3,431 | - |
| Oxford City Council - floor maintenance | 2,800 | - | - | - | - | 2,800 |
| Household support grant | 2,077 | 2,000 | - 1,492 | - | - | 5,569 |
| | 125,127 | 147,629 | - 137,550 | - | - | 135,206 |

**Purpose of restricted funds:**
The Midcounties Coop – used for food for the afternoon tea and 25th birthday celebration
Oxford City Council Household Support Fund - used to support running costs of Oxford City Food Larder

### 15. RELATED PARTY AND TRUSTEE TRANSACTIONS
No trustees received any remuneration or received any other benefits from an employment with the charity.
There were no related party transactions.

### 16. KEY MANAGEMENT PERSONNEL
The charity considers the key management personnel to be the trustees and the Centre Manager. The total amount of employee benefits received by trustees and key management personnel was £21,180 (2024: £21,014).