



<b>Cottenham Community Centre</b>			1128604	Charity Commission CC39a
Annual accounts for the period				
01 January 2015	To	31 December 2015		

## Section A Statement of Financial Activities (SOFA)

Descriptions by natural category	Note	Unrestricted funds	Restricted income fund <sup>c</sup>	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
Coffee Shop & Catering		69,863	-	-	69,863	72,227
Sales Commissions		380	-	-	380	500
Facility Hire		16,618	-	-	16,618	14,456
Licence Fee		1,950	-	-	1,950	520
Capital Grants <sup>A</sup>		1,000	2,686	-	3,686	1,200
Fund Raising		1,976	-	-	1,976	1,759
Donations		3,998	-	-	3,998	550
Membership Scheme <sup>B</sup>		1,366	-	-	1,366	1,549
Community Cinema		3,426	-	-	3,426	1,222
Interest on Capital		19	-	-	19	19
<b>Total incoming resources</b>	501	<b>100,596</b>	<b>2,686</b>	<b>-</b>	<b>103,282</b>	<b>94,002</b>

<b>Resources expended (Notes 4-7)</b>						
Staff Costs: Salary, Employer NICs & Pension		33,647	-	-	33,647	33,630
Food + Drink Items and Consumables		24,039	-	-	24,039	26,228
Cleaning		5,904	-	-	5,904	6,179
Waste Collection & Disposal		1,722	-	-	1,722	1,480
Utilities: Gas & Electricity		5,219	-	-	5,219	4,839
Utilities: Telephone & Broadband		615	-	-	615	501
Utilities: Water		752	-	-	752	760
Insurance		1,839	-	-	1,839	1,762
Building Upgrade + Renovation		1,925	2,686	-	4,611	4,054
Children's Play + Learning		20	-	-	20	-
Coffee Shop: Non-Food, Non-Consumables		395	-	-	395	743
Building + Equipment Maintenance		6,098	-	-	6,098	5,588
Professional Fees		-	-	-	-	-
Marketing & Promotion		1,458	-	-	1,458	781
Training		170	-	-	170	663
Items for Re-sale		140	-	-	140	347
Memberships		15	-	-	15	59
Licensing		707	-	-	707	358
Community Cinema		2,463	-	-	2,463	885
Admin: Banking, Website, Stationary, Postage		202	-	-	202	258
Depreciation		5,100	-	-	5,100	4,983

<b>Total resources expended</b>	S02	92,430	2,686	-	95,116	94,098
<b>Net incoming/(outgoing) resources before transfers</b>	S03	8,166	-	-	8,166	- 96
<b>Gross transfers between funds</b>	S04	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	S05	8,166	-	-	8,166	- 96
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
<b>Net movement in funds</b>	S08	8,166	-	-	8,166	- 96
<b>Total funds brought forward</b>	S09	£30,435	-	-	£30,435	£30,531
<b>Total funds carried forward</b>	S10	£38,601	-	-	£38,601	£30,435

**SOFA Note A.** Grant funders who have provided capital funds during 2015:

1. Big Lottery, Awards for All, £2,686.50 (Community Cinema Blackout Blinds, 0010256410).
2. Rotary Club of Cambridge South, £1,000 (Hearing Loops).

No revenue grant funding was received during the year.

**SOFA Note B.** Membership at the end of 2015 totalled 70 (individual, youth, senior, family and group/corporate members).

**SOFA Note C.** Big Lottery Fund Grant.

## Section B

## Balance Sheet

	Note	Total this year	Total last year
		£ F01	£ F02
<b>Fixed assets</b>			
Tangible assets (Note 8)	B01	10,890	14,534
	B02	-	-
Investments	B03	-	-
<b>Total fixed assets</b>	B04	10,890	14,534
<b>Current assets</b>			
Stock and work in progress	B05	648	638
Debtors (Note 10)	B06	1,338	1,072
(Short term) investments	B07	-	-
Cash at bank and in hand (Note 12)	B08	30,626	18,530
<b>Total current assets</b>	B09	32,612	20,240
<b>Creditors: amounts falling due within one year (Note 11)</b>	B10	4,901	4,339
<b>Net current assets/(liabilities)</b>	B11	27,711	15,901
<b>Total assets less current liabilities</b>	B12	38,601	30,435
<b>Creditors: amounts falling due after one year (Note 11)</b>	B13	-	-
Provisions for liabilities and charges	B14	-	-
<b>Net assets</b>	B15	£38,601	£30,435
<b>Funds of the Charity</b>			
Unrestricted funds	B16	37,161	30,013
Designated funds	B17	1,440	422
<b>Total unrestricted funds</b>		38,601	30,435
Restricted income funds	B18	-	-
Endowment funds	B19	-	-
<b>Total funds</b>	B20	£38,601	£30,435

Steven Poole, Treasurer	11 Apr 2016
Eddie Murphy, Chair	10 Apr 2016

## Note 1 Basis of preparation

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

*Give details in this box if a different standard has been followed.*

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

*Give details in this box of any material changes that have been made.*

## Note 2

## Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES****Recognition of incoming resources**

These 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.

**Incoming resources with related expenditure**

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**

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

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress**

These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR DIFFERENT  
FROM THOSE ABOVE**

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**Note 5** **Details of certain items of expenditure**

**5.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
£	£

**5.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
None	None
None	None

## Note 6

## Paid employees

Please complete this note if the charity has any employees.

## 6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	33,147	33,160
Employer's National Insurance costs	-	470
Pension costs	500	-
	-	-
Total staff costs	33,647	33,630

## 6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Coffee Shop	1.7	1.7
	-	-
	-	-
	-	-
Total	2	2

## 6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

None

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

**Note 8****Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**8.1 Cost or valuation**

	Land & buildings	Furniture	Kitchen Equipment	Air Conditioning Equipment	Audio, Visual & Computer Equipment	Total
	£	£	£	£	£	£
Balance brought forward	-	8,720	15,052	5,700	3,991	33,463
Additions	-	685	664	-	108	1,457
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	9,405	15,716	5,700	4,099	34,920

**8.2 Accumulated depreciation and impairment provisions**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate	NA	8 Years	6 Years	7 Years	7 Years

Balance brought forward	-	5,184	11,323	1,829	594	18,930
Depreciation charge for year	-	1,176	2,524	814	586	5,100
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	6,360	13,847	2,643	1,180	24,030

**8.3 Net book value**

Brought forward	-	3,536	3,729	3,871	3,397	14,533
Carried forward	-	3,045	1,869	3,057	2,919	10,890

**8.4 Revaluation**

If any fixed assets have been revalued please give details of the valuer and method of valuation

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.



**Note 10 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

## Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Facility Hire	1,338	1,072	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
<b>Total</b>	<b>1,338</b>	<b>1,072</b>	<b>-</b>	<b>-</b>

**Note 11 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

## 11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Cambridge Water (for period 01-Jun-15 to 30-Nov-15)	403	437	-	-
Licence Fee (for period 01-Jan-16 to 31-Mar-16)	650	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Taxes and Social Security	3,848	3,902	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	<b>4,901</b>	<b>4,339</b>	<b>-</b>	<b>-</b>

## 11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

None

**Note 12 Bank Reconciliation**

	This year £	
Opening Balance	18,530	
VAT held at Opening	- 3,902	
Receipts	103,667	
Payments		91,517
VAT held at Closing		- 3,848
Closing Balance		30,626
<b>Total</b>	<b>118,295</b>	<b>118,295</b>

Closing Balance as above		30,626
Closing Balance per Bank Statement		29,484
Difference		1,142

## Difference made up of:

Deposit Held	50	
Outstanding Cash to Bank	- 1,192	
<b>Total</b>	<b>-</b>	<b>1,142</b>

**Note 13 Transactions with related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

**13.1 Remuneration and benefits**

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
None			

**13.2 Loans**

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	None			
Due from trustees and related parties				

**13.3 Other transaction(s) with trustees or related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
None				