



Section A Statement of Financial Activities (SOFA)

Descriptions by natural category	Note	Unrestricted funds	Restricted fund ^C	Other funds	Total this year	Total last year
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Coffee Shop & Catering		70,487	-	-	70,487	69,863
Sales Commissions		399	-	-	399	380
Facility Hire		17,135	-	-	17,135	16,618
Licence Fee		2,600	-	-	2,600	1,950
Capital Grants ^A		-	-	-	-	3,686
Fund Raising		4,368	125	-	4,493	1,976
Donations		2,339	-	-	2,339	3,998
Membership Scheme ^B		1,338	-	-	1,338	1,366
Community Cinema		3,911	-	-	3,911	3,426
Interest on Capital		23	-	-	23	19
Total incoming resources	S01	£102,600	£125	-	£102,725	£103,282

Resources expended (Notes 4-7)

Staff Costs: Salary, Employer NICs & Pension		34,859	-	-	34,859	33,647
Food + Drink Items and Consumables		23,077	-	-	23,077	24,039
Cleaning		8,665	-	-	8,665	5,904
Waste Collection & Disposal		2,306	-	-	2,306	1,722
Utilities: Gas & Electricity		5,248	-	-	5,248	5,219
Utilities: Telephone & Broadband		567	-	-	567	615
Utilities: Water		808	-	-	808	752
Insurance		1,993	-	-	1,993	1,839
Building Upgrade + Renovation		-	-	-	-	4,611
Children's Play + Learning		-	-	-	-	20
Coffee Shop: Non-Food, Non-Consumables		653	-	-	653	395
Building + Equipment Maintenance		4,670	-	-	4,670	6,098
Professional Fees		523	-	-	523	-
Marketing & Promotion		660	-	-	660	1,458
Training		45	-	-	45	170
Memberships		15	-	-	15	15
Licensing		759	-	-	759	707
Items for Re-sale		906	-	-	906	140
Community Cinema		2,670	-	-	2,670	2,463
Admin: Banking, Website, Stationary, Postage		404	-	-	404	202
Depreciation		3,707	-	-	3,707	5,100

Section A

Statement of Financial Activities (SOFA) (cont)

Total resources expended	S02	£92,535	-	-	£92,535	£95,116
Net incoming/(outgoing) resources before transfers	S03	10,065	125	-	10,190	8,166
Gross transfers between funds	S04	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	10,065	125	-	10,190	8,166
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
Net movement in funds	S08	£10,065	£125	-	£10,190	£8,166
Total funds brought forward	S09	£38,601	-	-	£38,601	£30,435
Total funds carried forward	S10	£48,666	£125	-	£48,791	£38,601

SOFA Note A. No capital or revenue grant funding was received during the year.

SOFA Note B. Membership at the end of 2016 totalled 70 (individual, youth, senior, family and group/corporate members).

SOFA Note C. Funds raised by Arts Night / C5. Restricted to arts/music development activities.

Section B

Balance Sheet

	Note	Total this year	Total last year
		£	£
		F01	F02
Fixed assets			
Tangible assets (Note 8)	B01	7,636	10,890
	B02	-	-
Investments	B03	-	-
Total fixed assets	B04	7,636	10,890
Current assets			
Stock and work in progress	B05	730	648
Debtors (Note 10)	B06	2,369	1,338
(Short term) investments	B07	-	-
Cash at bank and in hand (Note 12)	B08	42,975	30,626
Total current assets	B09	£46,074	£32,612
Creditors: amounts falling due within one year (Note 11)	B10	4,799	4,901
Net current assets/(liabilities)	B11	41,275	27,711
Total assets less current liabilities	B12	£48,911	£38,601
Creditors: amounts falling due after one year (Note 11)	B13	-	-
Provision for bad debt: Kids Only Facility Hire		150	-
Provision for returned funds: Ballet Barre		215	-
Provision for liabilities and charges	B14	245	-
Net assets	B15	£48,791	£38,601
Funds of the Charity			
Unrestricted funds	B16	46,130	37,161
Designated fund (Community Cinema)	B17	2,536	1,440
Total unrestricted funds		48,666	38,601
Restricted fund (Arts Night / C5)	B18	125	-
Other funds	B19	-	-
Total funds	B20	£48,791	£38,601

Steven Poole, Treasurer	12 Feb 2017
Sue Gymer, Chair	12 Feb 2017

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).

	This year	Last year
Number of trustees who were paid expenses	None	None

Nature of the expenses

Total amount paid	£	£
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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).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	None	None
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	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	34,357	33,147
Employer's National Insurance costs	-	-
Pension costs	502	500
	-	-
Total staff costs	34,859	33,647

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	1.7	1.7
Coffee Shop	-	-
	-	-
	-	-
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	-	9,405	15,716	5,700	4,099	34,920
Additions	-	680	543	-	-	1,223
Revaluations	-	-	-	-	-	-
Disposals	-	550	220	-	-	770
Transfers *	-	-	-	-	-	-
Balance carried forward	-	9,535	16,039	5,700	4,099	35,373

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	-	6,360	13,847	2,643	1,180	24,030	
Depreciation charge for year	-	1,192	1,115	814	586	3,707	
Impairment provisions	-	-	-	-	-	-	
Revaluations	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	
Transfers*	-	-	-	-	-	-	
Balance carried forward	-	7,552	14,962	3,457	1,766	27,737	

8.3 Net book value

Brought forward	-	3,045	1,869	3,057	2,919	10,890
Carried forward	-	1,983	1,077	2,243	2,333	7,636

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	2,154	1,338	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors (undelivered Ballet Barre)	215	-	-	-
Total	2,369	1,338	-	-

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-16 to 30-Nov-16)	411	403	-	-
Licence Fee (for period 01-Jan-17 to 31-Mar-17)	650	650	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Taxes and Social Security	3,738	3,848	-	-
Accruals and deferred income	-	-	-	-
Total	4,799	4,901	-	-

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	30,626	
VAT held at Opening	-	3,848
Receipts	102,725	
Payments		90,266
VAT held at Closing	-	3,738
Closing Balance		42,975
Total	129,503	129,503
Closing Balance as above		42,975
Closing Balance per Bank Statements		42,541
Difference		434
Difference made up of:		
Deposits Held	100	
Outstanding Cash to Bank	-	534
Total	-	434

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				