



Cottenham Community Centre			1128604	Charity Commission CC39a
Annual accounts for the period				
01 January 2014	To	31 December 2014		

Section A Statement of Financial Activities

Descriptions by natural category	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Coffee Shop & Catering		72,227	-	-	72,227	75,605
Sales Commissions		500	-	-	500	493
Facility Hire + Parish Council License Charge		14,976	-	-	14,976	12,535
Capital Grants ^A		1,200	-	-	1,200	2,100
Fund Raising		1,759	-	-	1,759	2,595
Donations ^B		550	-	-	550	2,609
Membership Scheme ^C		1,549	-	-	1,549	1,254
Community Cinema		1,222	-	-	1,222	-
Interest on Capital		19	-	-	19	26
VAT Recovery ^D		-	-	-	-	657
Asset Sales		-	-	-	-	300
Total incoming resources	S01	94,002	-	-	94,002	97,874

Resources expended (Notes 4-7)

Staff Costs: Salary and Employer NICs	33,630	-	-	33,630	33,630
Food + Drink Items and Consumables	26,228	-	-	26,228	28,754
Cleaning	6,179	-	-	6,179	4,868
Waste Collection & Disposal	1,480	-	-	1,480	1,239
Utilities: Gas & Electricity	4,839	-	-	4,839	5,257
Utilities: Telephone & Broadband	501	-	-	501	502
Utilities: Water	760	-	-	760	402
Insurance	1,762	-	-	1,762	1,689
Building Upgrade + Renovation	4,054	-	-	4,054	33,460
Childrens Play + Learning	-	-	-	-	105
Coffee Shop: Non-Food, Non-Consumables	743	-	-	743	1,252
Building + Equipment Maintenance	5,588	-	-	5,588	3,968
Professional Fees	-	-	-	-	352
Marketing & Promotion	781	-	-	781	103
Training	663	-	-	663	240
Items for Re-sale	347	-	-	347	245
Memberships	59	-	-	59	45
Licensing	358	-	-	358	446
Community Cinema	885	-	-	885	-

Admin: Banking, Website, Stationary, Postage		258	-	-	258	40
Depreciation		4,983	-	-	4,983	4,437
Total resources expended	S02	94,098	-	-	94,098	121,034
Net incoming/(outgoing) resources before transfers	S03	- 96	-	-	- 96	- 23,160
Gross transfers between funds	S04	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	- 96	-	-	- 96	- 23,160
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	- 96	-	-	- 96	- 23,160
Total funds brought forward	S09	£30,531	-	-	£30,531	£53,691
Total funds carried forward	S10	£30,435	-	-	£30,435	£30,531

SOFA Note A. Grant funders who have provided capital funds during 2014:

1. South Cambridgeshire District Council, Community Chest, £1,200 (Audio Visual Provision, No revenue grant funding was received during the year.

SOFA Note B. Includes an anonymous donation of £200 to cover training costs associated with an Automated External

SOFA Note C. Membership at the end of 2014 totalled 73 (individual, youth, senior, family, and group/corporate members).

SOFA Note D. Recovery of VAT relating to the period prior to VAT registration (3rd September 2012). Payment received during 2013.

Section B

Balance Sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	14,534	15,691
	B02	-	-
Investments (Note 9)	B03	-	-
Total fixed assets	B04	14,534	15,691
Current assets			
Stock and work in progress	B05	638	475
Debtors (Note 10)	B06	1,072	1,275
(Short term) investments	B07	-	-
Cash at bank and in hand	B08	18,530	17,103
Total current assets	B09	20,240	18,853
Creditors: amounts falling due within one year (Note 11)	B10	4,339	4,013
Net current assets/(liabilities)	B11	15,901	14,840
Total assets less current liabilities	B12	30,435	30,531
Creditors: amounts falling due after one year (Note 11)	B13	-	-
Provisions for liabilities and charges	B14	-	-
Net assets	B15	£30,435	£30,531
Funds of the Charity			
Unrestricted funds	B16	30,013	27,642
Designated funds	B17	422	2,889
Total unrestricted funds		30,435	30,531
Restricted income funds (Note 12)	B18	-	-
Endowment funds (Note 12)	B19	-	-
Total funds	B20	£30,435	£30,531

Steven Poole, Treasurer	21 May 2015
Eddie Murphy, Chair	21 May 2015

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).

We have previously prepared Receipts and Payments Accounts (CCC16a). This is our first preparation of Accruals Accounts.

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: <ul style="list-style-type: none"> · 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	33,160	31,770
Employer's National Insurance costs	470	1,860
Pension costs	-	-
	-	-
Total staff costs	33,630	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	1.6
		-	-
		-	-
		-	-
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	165	29,637
Additions	-	-	-	-	3,826	3,826
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	8,720	15,052	5,700	3,991	33,463

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	-	4,094	8,814	1,014	24	13,946
Depreciation charge for year	-	1,090	2,509	814	570	4,983
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	5,184	11,323	1,828	594	18,929

8.3 Net book value

Brought forward	-	4,626	6,238	4,686	141	15,691
Carried forward	-	3,536	3,729	3,872	3,397	14,534

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	1,072	1,275	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	1,072	1,275	-	-

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 to 30-Nov)	437	365	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Taxes and Social Security	3,902	3,648	-	-
Accruals and deferred income	-	-	-	-
Total	4,339	4,013	-	-

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 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				