



## Section A Statement of financial activities (SoFA)

Recommended categories by activity	Guidance	Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds <sup>C</sup>	funds		funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies <sup>A</sup>	S01	4,183	-	-	4,183	3,677
Charitable activities <sup>B</sup>	S02	90,348	-	-	90,348	87,622
Other trading activities	S03	10,182	-	-	10,182	11,403
Investments	S04	17	-	-	17	23
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	104,730	-	-	104,730	102,725
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	4,352	-	-	4,352	4,236
Charitable activities	S09	84,632	-	-	84,632	88,299
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	88,984	-	-	88,984	92,535
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	15,746	-	-	15,746	10,190
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	15,746	-	-	15,746	10,190
<b>Extraordinary items</b>						
<b>Transfers between funds</b>	S17	125	-125	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	15,871	-125	-	15,746	10,190
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	48,666	125	-	48,791	38,601
<b>Total funds carried forward</b>	S22	£64,537	£0	£0	£64,537	£48,791

**SoFA Note A.** Membership at the end of 2017 totalled 58 (individual, youth, senior, family and group/corporate members).

**SoFA Note B.** No revenue grant funding was received during the year.

**SoFA Note C.** Funds raised by Arts Night/C5 band. £125 donated in April 2017 by C5 to the unrestricted fund.

## Section B

## Balance sheet

	Guidance	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	8,019	-	-	8,019	7,637
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	8,019	-	-	8,019	7,637
<b>Current assets</b>						
Stocks (Note 18)	B06	719	-	-	719	730
Debtors (Note 19)	B07	2,083	-	-	2,083	2,369
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	56,038	-	-	56,038	42,975
<b>Total current assets</b>	B10	58,840	-	-	58,840	46,074
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11	4,335	-	-	4,335	4,799
<b>Net current assets/(liabilities)</b>	B12	54,505	-	-	54,505	41,275
<b>Total assets less current liabilities</b>	B13	62,524	-	-	62,524	48,912
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14	-	-	-	-	-
Provision for bad debt: Kids Only Facility Hire						150
Provision for returned funds: Ballet Barre						215
Provisions for liabilities	B15	2,013	-	-	2,013	245
<b>Total net assets or liabilities</b>	B16	64,537	-	-	64,537	48,792
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	60,730	-	-	60,730	46,131
Designated fund (Community Cinema)		3,807	-	-	3,807	2,536
Restricted fund (Arts Night / C5)	B20	-	-	-	-	125
<b>Total funds</b>	B21	£64,537	£0	£0	£64,537	£48,792

Signed by one or two trustees on behalf of all the trustees

Signature	Name	Date of approval
	Steven Poole, Treasurer	09-Oct-18
	Alex Collier, Chair	09-Oct-18

# Section C

# Notes to the accounts

## Note 1 Basis of preparation

*This section should be completed by all charities .*

### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Incoming resources are grouped into the following recommended categories:

Donations and legacies: Memberships, donations.

Charitable activities: Coffee Shop & catering, facility hire, capital grants.

Other trading activities: Sales commissions, licence fees, fundraising events, community cinema.

Resources expended are grouped into the following recommended categories:

Raising funds: Marketing & promotion, items for resale, community cinema.

Charitable activities: Staff, food & drink, cleaning, waste, utilities, insurance, maintenance, training, administration, renovations, depreciatioc

### 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

**Not applicable**

Disclosure of any uncertainties that make the going concern assumption doubtful;

**Not applicable**

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**Not applicable**

### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes

No

**Please disclose:**

<i>(i) the nature of the change in accounting policy;</i>	<i>Not applicable</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes

✓

No

*Please disclose:*

<i>(i) the nature of any changes;</i>	<i>Not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes

✓

No

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	<i>Not applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

**Section C****Notes to the accounts (cont)****Note 2                      Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

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**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period	End of period
	£	£
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated		

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of period
	£
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	

## Section C

## Notes to the accounts (cont)

### Note 2 Accounting policies

#### 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table>	Yes	No	N/a		✓	
Yes	No	N/a						
	✓							
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p> <p>The value of any voluntary help received is not included in the accounts but is described in the</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						

<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.  Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Grants with performance conditions</b>	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.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £100.  They are valued at cost.  The depreciation rates and methods used are disclosed in note 9.2.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5.  They are valued at cost.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geographical or environmental qualities that are held and maintained principally	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a

technological, geophysical or environmental quantities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

	✓	
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Yes                  No                  N/a

They are valued at cost.

		✓
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**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes                  No                  N/a

		✓
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Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes                  No                  N/a

		✓
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**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes                  No                  N/a

		✓
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Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes                  No                  N/a

✓		
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Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes                  No                  N/a

✓		
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**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes                  No                  N/a

✓		
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**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes                  No                  N/a

		✓
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They are valued at fair value except where they qualify as basic financial instruments.

Yes                  No                  N/a

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

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## Section C

## Notes to the accounts (cont)

## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	3,127	-	-	3,127	2,339
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	1,056	-	-	1,056	1,338
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>4,183</b>	<b>-</b>	<b>-</b>	<b>4,183</b>	<b>3,677</b>
<b>Charitable activities:</b>	Coffee Shop & Catering	71,305	-	-	71,305	70,487
	Facility Hire	18,043	-	-	18,043	17,135
	Capital Grants	1,000	-	-	1,000	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>90,348</b>	<b>-</b>	<b>-</b>	<b>90,348</b>	<b>87,622</b>
<b>Other trading activities:</b>	Sales Commissions	457	-	-	457	399
	Licence Fee	1,300	-	-	1,300	2,600
	Fund Raising	4,896	-	-	4,896	4,493
	Community Cinema	3,529	-	-	3,529	3,911
	Other	-	-	-	-	-
	<b>Total</b>	<b>10,182</b>	<b>-</b>	<b>-</b>	<b>10,182</b>	<b>11,403</b>
<b>Income from investments:</b>	Interest income	17	-	-	17	23
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>23</b>
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>£104,730</b>	<b>£0</b>	<b>£0</b>	<b>£104,730</b>	<b>£102,725</b>

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

## Section C

## Notes to the accounts (cont)

Note 6		Analysis of expenditure				
Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Expenditure on raising funds:</b>	Incurring seeking donations	-	-	-	-	-
	Incurring seeking legacies	-	-	-	-	-
	Incurring seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	3,293	-	-	3,293	2,670
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	564	-	-	564	660
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	495	-	-	495	906
	Investment management costs	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs & maintenance	-	-	-	-	-
	<b>Total expenditure on raising funds</b>	<b>4,352</b>	<b>-</b>	<b>-</b>	<b>4,352</b>	<b>4,236</b>
	<b>Expenditure on charitable activities</b>	Staff costs	34,298	-	-	34,298
Food, drink & consumables		23,795	-	-	23,795	23,077
Cleaning & waste		9,857	-	-	9,857	10,971
Utilities		6,101	-	-	6,101	6,623
Insurance		1,929	-	-	1,929	1,993
Maintenance		3,078	-	-	3,078	4,670
Other		2,253	-	-	2,253	2,399
Depreciation		3,321	-	-	3,321	3,707
<b>Total expenditure on charitable activities</b>		<b>84,632</b>	<b>-</b>	<b>-</b>	<b>84,632</b>	<b>88,299</b>
<b>Separate material item of expense</b>	-	-	-	-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other</b>	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	

Total other expenditure

-	-	-	-	-
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TOTAL EXPENDITURE

£88,984	£0	£0	£88,984	£92,535
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Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
<b>Total</b>					

Prior year expenditure on charitable activities can be analysed as follows:

--

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

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## Section C

## Notes to the accounts (cont)

**Note 11**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

### 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	34,552	34,357
Social security costs	-	-
Pension costs (defined contribution scheme)	640	502
Other employee benefits	-	-
<b>Total staff costs</b>	<b>35,192</b>	<b>34,859</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE
------

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

Nil
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### 11.2 Average head count 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
	Community Centre	0.2	-
	<b>Total</b>	<b>2</b>	<b>2</b>

### 11.3 Ex-gratia payments

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

### 11.4 Redundancy

*Please complete if any*

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

## Section C Notes to the accounts (cont)

**Note 14 Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

	Land & Buildings	Furniture	Kitchen Equipment	Air Conditioning Equipment	Audio, Visual & Computer Equipment	Total
	£	£	£	£	£	£
At beginning of the year	-	9,535	16,038	5,700	4,099	35,372
Additions	-	3,342	2,507	-	165	6,014
Revaluations	-	-	-	-	-	-
Disposals	-	180	2,130	-	-	2,310
Transfers *	-	-	-	-	-	-
At end of the year	-	12,697	16,415	5,700	4,264	39,076

**14.2 Depreciation and impairments**

	**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
	** Rate	NA	8 Years	6 Years	7 Years	7 Years	
At beginning of the year	-		7,552	14,962	3,457	1,765	27,735
Disposals	-		1,488	410	814	609	3,321
Depreciation	-		-	-	-	-	-
Impairment	-		-	-	-	-	-
Transfers*	-		-	-	-	-	-
At end of the year	-		9,040	15,371	4,271	2,374	31,057

**14.3 Net book value**

At beginning of the year	-	1,983	1,077	2,243	2,334	7,637
At the end of the year	£0	£3,657	£1,044	£1,429	£1,890	£8,019

**14.4 Impairment**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

**14.5 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied and significant assumptions*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

**14.6 Other disclosures**

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

\* 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 =

**Section C****Notes to the accounts (cont)****Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
Facility Hire	2,083.0	2,154.0
Other debtors (undelivered Ballet Barre)	-	215
Prepayments and accrued income	-	-
Other debtors	2,083.0	2,369.0
<b>Total</b>		

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
<b>Total</b>	-	-

**Section C****Notes to the accounts (cont)****Note 20** Creditors and accruals

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

**20.1 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 £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Cambridge Water & Wave (for period 01-Jul to 31-Dec)	153	411	-	-
Licence Fee (for period 01-Oct to 31-Dec)	650	650	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	3,532	3,738	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>4,335</b>	<b>4,799</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

***Movement in deferred income account***

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

**Section C****Notes to the accounts (cont)****Note 24 Cash at bank and in hand**

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	55,969	42,975
Other	-	-
<b>Total</b>	<b>55,969</b>	<b>42,975</b>

**Bank Reconciliation**

	This year	
	£	
Opening Balance	42,975	
VAT held at Opening	-	3,738
Receipts	104,730	
Payments		91,462
VAT held at Closing		-
Closing Balance		56,038
<b>Total</b>	<b>143,967</b>	<b>143,967</b>

Closing Balance as above	56,038
Closing Balance per Bank Statements	55,969
<b>Difference</b>	<b>69</b>

**Difference made up of:**

Late collection of December pension payment	63
Deposits Held	250
Outstanding Cash to Bank	-
<b>Total</b>	<b>-</b>