



Trustees' Annual Report for 2023

From	Period start date	To	Period end date
	1 st January 2023		31 st December 2023

Section A

Reference and administration details

Charity name Cottenham Community Centre

Other names charity is known by

Registered charity number (if any) 1128604

Charity's principal address 250a High Street

Cottenham

Cambridge

Postcode CB24 8RZ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person or body entitled to appoint trustee
1	Richard Gymer	Chair		
2	Mathew Palmer	Secretary		
3	Steven Poole	Treasurer		
4	Richard Batters		From 21 st June 2023	
5	Elizabeth Burns		From 14 th September 2023	
6	Hannah Dudley			
7	Andrew Fell			
8	Tim Jones			Cottenham Parish Council
9	Ian Murray			The Managing Trustees of the Charity's premises
10	Laura Prideaux-Brune			
11	Mike Smith			
12	Chris Walsh			

Names of the trustees for the charity, if any, (for example, any custodian trustees)

	Name	Dates acted if not for whole year
1	None	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

Name of chief executive or names of senior staff members (Optional information)

None

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document	Constitution, adopted 16 th December 2008. SORP ref 1.25
How the charity is constituted	Unincorporated association.
Trustee selection methods	Elected by membership at AGM. Appointed by the Trustees at other times.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

SORP ref 1.51

Summary of the purposes of the charity set out in its governing document

To provide the residents of Cottenham and the neighbourhood, without distinction of age, sex, sexual orientation, race or of political, religious or other opinions with a centre and focus where all can meet and where facilities in the interests of community welfare and for recreational and educational leisure-time occupation are available with the objective of enhancing the quality of life for residents.

SORP ref 1.17

Summary of the main activities undertaken for the public benefit in relation to these objects

The charity is focused on managing and developing a Community Centre for the residents of Cottenham and the local area.

The Community Coffee Shop continues to be the hub around which other activities develop and progress. It is a vibrant and successful meeting place which is used by a wide cross-section of the community.

We continue to support existing activities and encourage and develop new activities within the Community Centre. We aim to support activities for all age groups – from the very young through mid-age to the elderly.

SORP ref 1.17 & 1.19

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

In planning our activities for the year, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

SORP ref 1.18

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

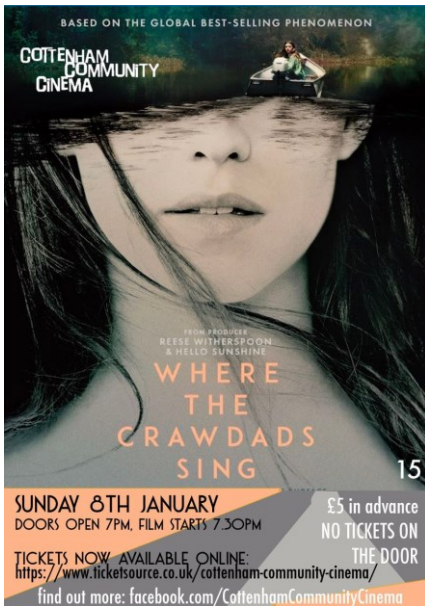
Our most important asset is our building. This has been made available to the community at a peppercorn rent by the Methodist Church in return for certain renovation and maintenance responsibilities. We would like to recognise the contribution made to the community through the loan of this building.

A significant contribution has been made by our loyal volunteers; our Community Coffee Shop relies heavily on volunteers working alongside our paid staff and could not operate successfully without this support.

Volunteers also give time to support development activities and to carry out various maintenance works.

SORP ref 1.38

Summary of the main achievements of the charity during the year



COTTENHAM COMMUNITY CENTRE

POP QUIZ



FRIDAY 27TH JANUARY 2023

7PM FOR 7.30PM START

TEAMS OF UP TO 6 PEOPLE

PAY BAR, BRING YOUR OWN SNACKS

£5 PER HEAD

TICKETS AVAILABLE FROM THE COFFEE SHOP OR ONLINE

Back by popular demand!

Come and test your pop music skills once again on questions from the 1960's through 2012

Listening, identifying and more pop related questions

Our biggest achievement for the year was the installation of a solar generation and storage scheme, following funding through grants and local fundraising mostly completed during 2022. The system has performed well for us, reducing energy usage and therefore our carbon footprint.

Towards the end of the year, we started work towards funding a significant development of our dance studio. We hope to upgrade and enhance this area to create a Second Activities Hall, with improved accessibility and environmental performance. We anticipate this work going ahead during 2024 or 2025, depending on funding.

We again arranged a series of differing events for members of the community to enjoy and learn from. Some of our highlights for the year have been:

- Celebrated the coronation of King Charles III with the community through a live screening in our Coffee Shop of BBC coverage of the event.
- Jointly organised (with Sustainable Cottenham) another drop-in session on Home Energy where visitors were able to view presentations and receive one-to-one advice from energy experts.
- Organised a very well-supported Preloved Clothing Sale which successfully raised money for those selling unwanted clothing – and for our own funds.
- Raised funds through events such as a musical evening with 'C5 The Band' and a Pop Music Quiz.
- Held well-attended monthly Community Cinema screenings; thirteen different films were screened through the year.

In addition, we continued to provide space for local groups and classes to meet. We welcomed these new activities during this year:

- Re-started a weekly Pilates class, meeting the needs of an eager group wanting to continue with in-person classes.
- Ballet classes commenced and now offer two sessions per week.

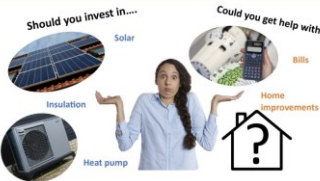


C5 the Band are back
In the Community Centre
Raising the roof to raise funds!
Saturday, 25th March
Bar from 7:30pm
Tickets are just £5
<https://C5backhome.eventbrite.com>



18+

Confused about home energy-saving?



Should you invest in... Could you get help with...

Our experts have the answers at the
HOME ENERGY DROP-IN
Tuesday 19 September 5.30 – 9pm
Cottenham Community Centre [opposite Co-op]

One-to-one advice from energy experts • Support from local organisations • Gaming – create a virtual eco-house • Talks on key topics • Energy-saving giveaways • Free draw!
- win a meal for two at The Chequers

Free admission • Bar open from 6pm • Free tea, coffee & nibbles

COTTENHAM COMMUNITY CENTRE
SUSTAINABLE COTTENHAM
With support from the Co-op and The Chequers

You are cordially invited to join us at
Cottenham Community Centre
to watch the
Coronation of King Charles III
live on the big screen



Coronation 6TH MAY 2023

Coffeshop open 10am - 2pm
Bar serving wines & beers
Projector showing BBC coverage from 10am
Coronation starts 11am

Cottenham Community Centre

Clothing Sale
PRELOVED
THE JOY OF SECOND HAND

Saturday 15th July, 10am - 2pm
Main Hall, Cottenham Community Centre



Men and women's clothes, shoes and bags. Clothes and shoes for children aged 10 or older.

Buy!
Pre-loved high street and designer brands at a snip. Refresh your wardrobe, buy an essential or simply treat yourself! Cash only please. Items are non-returnable.

Sell!
Your unwanted good quality clothes, drop items off in advance and we'll do the work. 20% of the proceeds will go to local charity, Cottenham Community Centre.

Seller's forms and further information are available at the Centre's Coffee Shop, or can be downloaded here: https://www.cottenhamcc.org/coffeehop2022/wp-content/uploads/2023/06/clothes_event_form.docx or by scanning this QR code



Buying second-hand clothing uses fewer natural resources and would usually do less damage to the environment than buying new clothing. This also reduces textile waste and pollution. In addition, reusing second-hand items is a form of recycling, and thus reduces the amount of waste going to landfill sites. Let's all do our bit!

Registered Charity Number 1128004

Review of the charity's financial position at the end of the period

We reported a small surplus for the year from normal operations (unrestricted funds) – although a contribution to our solar project (restricted fund) to complete its funding meant that we reported a small loss overall. However, we retain sufficient funds to support all ongoing activities and any reasonably-anticipated repair and maintenance costs.

Energy costs remained high through the year, despite significant reductions to grid energy usage following installation of our solar scheme during May.

SORP ref 1.21

Statement of the charity's policy on reserves

We do not anticipate growing our reserves significantly at this time. We will therefore continue to prioritise funding of regular maintenance of our building and the equipment and fittings required to operate the Community Centre.

Despite this, we do expect to contribute some funds to our Second Activities Hall project during 2024 and/or 2025. Although we anticipate this project will be largely grant-funded, it is helpful to winning such grants to be able to confirm some self-funding and local fundraising towards the project.

SORP ref 1.22

Explanation of any uncertainties about the charity continuing as a going concern

We have no significant concerns in this respect – although the small surplus we're able to generate increases the risk of difficulties should we encounter any major unexpected maintenance or replacement needs. It is anticipated that completion of our Second Activities Hall project will lead to a larger annual surplus and hence a more financially secure future.

SORP ref 1.23

Details of any funds materially in deficit

None.

SORP ref 1.24

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

SORP ref 1.47

Section F**Other optional information**

--

Section G**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature		
Full name	Richard Gymer	Steven Poole
Position	Chair	Treasurer
Date	17 th April 2024	



Cottenham Community Centre 1128604

Annual accounts for the period

01 January 2023 to 31 December 2023

Section A Statement of financial activities (SoFA)

	Guidance	Unrestricted funds £ F01	Restricted fund (Solar) £ F02	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies ^A	S01	2,096	-	2,096	2,985
Charitable activities ^B	S02	116,813	3,762	120,575	125,182
Other trading activities	S03	16,090	-	16,090	12,609
Investments	S04	689	-	689	74
Other (Government Support - COVID-19)	S06	-	-	-	2,725
Total	S07	135,688	3,762	139,450	143,575
Resources expended (Note 6)					
Expenditure on:					
Raising funds	S08	5,237	-	5,237	4,470
Charitable activities	S09	129,963	28,508	158,471	117,921
Total	S12	135,200	28,508	163,708	122,391
Net income/(expenditure)	S15	488	- 24,746	- 24,258	21,184
Transfers between funds^C	S17	3,671	- 3,671	-	-
Net movement in funds	S20	- 3,183	- 21,075	- 24,258	21,184
Reconciliation of funds:					
Total funds brought forward	S21	49,104	21,075	70,179	48,995
Transfer to Fixed Asset Reserve (Micro Generation)^D		38,008	-	38,008	-
Total funds carried forward	S22	83,929	-	£83,929	£70,179

SoFA Note A. Membership at the end of 2023 totalled 70 (individual, youth, senior, family and group/corporate members).

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

SoFA Note C. We contribute £3,671 to the Restricted Fund (solar) to leave that fund at zero. This restricted fund is now closed.

SoFA Note D. Full cost of solar equipment transferred to a new fixed asset fund (Micro Generation) for depreciation over 20 years.

Section B

Balance sheet

	Guidance	Unrestricted funds £ F01	Restricted funds (Solar) £ F02	Total this year £ F04	Total last year £ F05
Fixed assets					
Tangible assets (Note 14)	B02	48,127	-	48,127	12,194
Total fixed assets	B05	48,127	-	48,127	12,194
Current assets					
Stocks	B06	889	-	889	628
Debtors (Note 19)	B07	894	-	894	994
Cash at bank and in hand (Note 24)	B09	44,050	-	44,050	67,279
Total current assets	B10	45,833	-	45,833	68,901
Creditors: amounts due within 1 year (Note 20)	B11	10,031	-	10,031	10,916
Net current assets/(liabilities)	B12	35,802	-	35,802	57,985
Total assets less current liabilities	B13	83,929	-	83,929	70,179
Creditors: amounts due after 1 year (Note 20)	B14	-	-	-	-
Provisions for liabilities	B15	-	-	-	-
Total net assets or liabilities	B16	83,929	-	83,929	70,179
Funds of the Charity					
Restricted income funds	B18	-	-	-	21,075
Unrestricted funds	B19	83,929	-	83,929	49,104
Total funds	B21	£83,929	£0	£83,929	£70,179

Signed on behalf of all the trustees

Signature	Name	Date of approval
	Steven Poole, Treasurer	17-Apr-24
	Richard Gymer, Chair	17-Apr-24

Section C Notes to the accounts

Note 3 Analysis of income

		Unrestricted funds	Restricted fund (Solar)	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	1,016	-	1,016	1,703
	Gift Aid	68	-	68	367
	Membership subscriptions	1,012	-	1,012	915
	Total	2,096	-	2,096	2,985
Charitable activities:	Coffee Shop & Catering	98,544	-	98,544	81,018
	Facility Hire, inc Warm Hub	17,719	-	17,719	14,864
	Capital Grants	550	3,762	4,312	29,300
	Total	116,813	3,762	120,575	125,182
Other trading activities:	Sales Commissions	426	-	426	1,136
	Licence Fee	3,150	-	3,150	3,000
	Fund Raising	8,742	-	8,742	5,213
	Community Cinema	3,772	-	3,772	3,260
	Total	16,090	-	16,090	12,609
Income from investments:	Interest income	689	-	689	74
	Total	689	-	689	74
Other:	Government Support - COVID-19	-	-	-	2,725
	Total	-	-	-	2,725
TOTAL INCOME		£135,688	£3,762	£139,450	£143,575

Section C Notes to the accounts (cont)

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted fund (Solar)	Total funds £	Prior year £
Expenditure on raising funds:	Community Cinema	2,320	-	2,320	2,172
	Advertising, marketing, direct mail, publicity	2119	-	2,119	672
	Items for Resale	798	-	798	1626
	Total expenditure on raising funds	5,237	-	5,237	4,470
Expenditure on charitable activities	Staff costs	59,095	-	59,095	53,851
	Food, drink & consumables ^A	33,593	-	33,593	27,326
	Cleaning & waste	9,650	-	9,650	7,440
	Utilities	13,569	-	13,569	9,810
	Insurance	2,581	-	2,581	2,362
	Building Upgrade	171	28,508	28,679	9,954
	Maintenance	4,571	-	4,571	3,425
	Licensing	574	-	574	750
	Coffee Shop Small Equipment	1,191	-	1,191	374
	Other ^B	933	-	933	499
	Depreciation	4,035	-	4,035	2,130
	Total expenditure on charitable activities	129,963	28,508	158,471	117,921
TOTAL EXPENDITURE		£135,200	£28,508	£163,708	£122,391

Note A. Includes £149 for Bar Supplies; that is items purchased for bar use but not allocated to any event, ie. items remain in stock.

Note B. Other comprises the following groups, each with expenditure of less than £400:

- Training
- Memberships
- Website, Stationary + Postage
- Children's Play + Learning
- Grant Forward

Section C

Notes to the accounts (cont)

Note 11 Paid employees

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	63,495	55,597
Pension costs (defined contribution scheme)	1,383	1,289
Other employee benefits	-	-
Total staff costs	64,878	56,886

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

11.2 Average head count in the year, full-time equivalents

	This year Number	Last year Number
The parts of the charity in which the employees work		
Coffee Shop	2.1	2.1
Community Centre	0.3	0.2
Total	2.4	2.3

Section C Notes to the accounts (cont)

Note 14 Tangible fixed assets

14.1 Cost or valuation

	Micro Generation	Furniture	Kitchen Equipment	Heat & Cool Equipment	Audio, Visual & Computer Equipment	Total
	£	£	£	£	£	£
At beginning of the year	-	13,962	21,223	9,436	4,637	49,258
Additions	38,008	423	1,040	-	599	40,070
Revaluations	-	-	-	-	-	-
Disposals	-	-	950	-	-	950
Transfers	-	-	-	-	-	-
At end of the year	38,008	14,385	21,313	9,436	5,236	88,378

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	20 years	8 Years	6 Years	7 Years	7 Years	
At beginning of the year	-	-	10,891	14,727	7,291	4,157	37,066
Disposals	-	-	-	850	-	-	850
Depreciation	1,900	1,900	623	816	534	162	4,035
Impairment	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
At end of the year	1,900	1,900	11,514	14,693	7,825	4,319	40,251

14.3 Net book value

At beginning of the year	-	3,071	6,496	2,145	480	12,192
At the end of the year	£36,108	£2,871	£6,620	£1,611	£917	£48,127

Section C

Notes to the accounts (cont)

Note 19 Debtors and prepayments

19.1 Analysis of debtors

	This year	Last year
	£	£
Facility Hire	894	994
Other debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	894	994

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

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Section C

Notes to the accounts (cont)

Note 20 Creditors and 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 (Knitting Group)	150	150	-	-
Bank loans and overdrafts	-	-	-	-
Energy Utilities October & November (TE, ESPO)	70	2,736	-	-
Energy Utilities December (TE, ESPO)	1,188	1,083	-	-
Water Utilities (Cambridge Water)	462	395	-	-
Licence Fee (deferred income, period 01-Jan to 31-Mar)	825	750	-	-
Staff (The People's Pension, Training)	197	227	-	-
Cleaning Services	240	384	-	-
Electrical Services	-	321	-	-
Plumbing Services	-	210	-	-
Preserves Services	619	-	-	-
Damages Deposits held	400	550	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security (HMRC VAT)	5,880	4,110	-	-
Total	10,031	10,916	-	-

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

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	20,000	35,000
Cash at bank and on hand	24,050	32,279
Other	-	-
Total	44,050	67,279

Bank Reconciliation

	This year	
	£	
Opening Balance	62,577	
VAT held at Opening	- 4,110	
Receipts	139,450	
Payments		161,735
VAT held at Closing	-	5,880
Closing Balance		42,062
Total	197,917	197,917

Closing Balance as above	42,062
Closing Balance per Bank Statements	43,657
Difference	- 1,595

Difference made up of:

2024 collection of December pension payment	- 197
2024 collection of Energy Utility part-payment for November	- 70
2024 collection of Water Utility payment	- 462
2024 payment of Deep Cleaning invoice	- 240
2024 payment of Preserves Ingredients invoice	- 619
Damages deposits held	- 400
Outstanding cash & cheques to bank	393
Total	- 1,595

Section C

Notes to the accounts (cont)

Note 1 Basis of preparation

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, building upgrades, maintenance, training, licencing, other: coffee shop (non-food, non-consumables), training, memberships, website & stationary; and depreciation.

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 2.

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

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.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.
Offsetting	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.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). 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).
Legacies	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.
Government grants	The charity has received government grants in the reporting period. These relate only to COVID-19.
Tax reclaims on donations and gifts	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.
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. 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. 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'. 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. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☒	☐	☐

Donated services and facilities	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.	Yes	No	N/a
		☒	☐	☐
	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.	Yes	No	N/a
		☒	☐	☐
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		☐	☐	☒
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		☒	☐	☐
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		☒	☐	☐
Income from membership subscriptions	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.	Yes	No	N/a
		☒	☐	☐
Settlement of insurance claims	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.	Yes	No	N/a
		☐	☐	☒
Investment gains and losses	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.	Yes	No	N/a
		☐	☐	☒

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	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.	Yes	No	N/a
		☒	☐	☐
Governance and support costs	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.	Yes	No	N/a
		☐	☐	☒
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.	Yes	No	N/a
		☐	☐	☒
Grants payable without performance conditions	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.	Yes	No	N/a
		☐	☐	☒
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		☒	☐	☐
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		☒	☐	☐
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		☒	☐	☐
Provisions for liabilities	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.	Yes	No	N/a
		☐	☐	☐

the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments

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.

✓		
Yes	No	N/a
✓		

2.4 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 £100.

They are valued at cost.

Yes	No	N/a
✓		

Intangible fixed assets

The depreciation rates and methods used are disclosed in note 14.

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.

Yes	No	N/a
	✓	
Yes	No	N/a
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note NA.

They are valued at cost.

Yes	No	N/a
	✓	
Yes	No	N/a
		✓

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.

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
		✓
Yes	No	N/a
		✓

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.

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.

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

Yes	No	N/a
		✓
Yes	No	N/a
✓		
Yes	No	N/a
✓		

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
✓		

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.

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

Yes	No	N/a
		✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

--



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Cottenham Community Centre

On accounts for the year
ended

31st December 2023

Charity no
(if any)

1128604

Set out on pages

1 to 14

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2023**.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

H. Watson

Date:

2 August 2024

Name:

HAYDEN WATSON

Relevant professional
qualification(s) or body
(if any):

ACCA

Address:

THE MHH PARTNERSHIP
Chartered Certified Accountants
Elstree House, Watson's Yard
High Street, Cottenham
Cambridge, CB24 8RX

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.