



Trustees' Annual Report for 2024

From	Period start date	To	Period end date
	1 st January 2024		31 st December 2024

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			
5	Elizabeth Burns			
6	Hannah Dudley			
7	Andrew Fell			
8	Tim Jones			Cottenham Parish Council
9	Ian Murray		To 19 th March 2024	The Managing Trustees of the Charity's premises
10	Laura Prideaux-Brune			
11	Mike Smith			
12	Chris Walsh			
13	Lileth Warford		From 20 th March 2024	The Managing Trustees of the Charity's premises

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

Type of adviser	Name	Address
None		

Name of chief executive or names of senior staff members

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

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.

None.

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



A main focus for 2024 has been planning and fundraising for a significant development of our dance studio to create a Second Activities Hall with improved accessibility and environmental performance. Building work will go ahead during the first half of 2025.

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:

- Fundraisers featuring our local band C5, the ever-popular Big Music Quiz and (for the first time) a Chocolate Tasting evening
- Retro-Gaming, Ghostbusters, Live Music and Cinema events as part of the ever-popular Fen Edge Festival weekend
- Well-attended monthly Community Cinema screenings; thirteen different films were screened through the year
- Cork & Canvas and Sip and Paint painting evenings
- A Cottenham Canvas Art Exhibition
- A Repair Café
- Seasonal events at Easter, Halloween and Christmas.

In addition, we continued to provide space for local groups and classes to meet. Regular groups/classes included:

- Yoga, Zumba, Pilates, Healthy 4 Life, Round Dance
- Dance, Ballet, Soft Play, Kid's Play, Little Humbugs, Rainbows
- Knit & Natter.

We welcomed these new activities during this year:

- Digital Device and Internet Support Drop-ins, hosted by Citizens Advice Bureau.

SORP ref 1.20



COTTENHAM COMMUNITY CENTRE EVENTS

Cottenham Community Centre's wonderful Coffee Shop will be hosting a number of Festival events. It will be the ideal place for rest, relaxation and mellow entertainment in the midst of a busy Festival weekend.

This year our rear hall will be hosting a large selection of Retro-Gaming consoles and computers on Saturday and Sunday. Why not drop by to relive your youth or learn about what entertainment was like for your parents back in the good old days!

Drop in to enjoy delicious coffee, tea, soft drinks and cakes, whilst listening to talented local musicians. You will find us opposite the Co-op.

Friday 21st June

Kids Film: Migration (from dreamworks)

Starting at 4pm / Coffee Shop / £2
Snacks and drinks available

A family of ducks decides to leave the safety of a New England pond for an adventurous trip to Jamaica. However, their well-laid plans quickly go awry when they get lost and wind up in New York City. Lots of fun for the younger ones and family. This film holds a U certification.

Saturday 22nd June

Coffee Shop

Open from 10 am – 3pm
(Serving a reduced menu)

Live Music

12pm – Acoustic Spin

Acoustic Spin are an acoustic duo based in Cambridgeshire. Comprising of Dave on guitar and Nicole on sweet, sweet vocals they deliver their own brand of acoustic indie folk with a rock spin! Formed in 2020 and initially playing covers it soon became apparent that these guys could write their own material and they haven't looked back since. From haunting vocal melodies and intricate guitar work to full on belters these two can cruise from folk to rock with ease, and all in one song! If you haven't seen them live then you're in for a real treat!



1pm – Nam Collective

The Nam Collective are made up of two friends from Cottenham who make rare appearances performing an eclectic mix of songs they, quite simply, like. From Bowie to Radiohead visiting Kate Bush and Billie Eilish along the way. Dave is an excellent pianist, guitarist and all-round musician and Leanne just does the easy bit, by turning up and singing!

2pm – Once More With Feeling

Once More With Feeling are a vocal duo, performing cover songs from throughout the decades, specialising in vocal harmonies

Retro-Gaming

Arcade Cabinets Supplied by
TheGadgetMusuem

10am – 4pm / Main Hall / £2

Norfolk Ghostbusters + Slimer

SATURDAY - The Norfolk Ghostbusters are a group of dedicated fans of the franchise since its first film in 1984 up to present day. Ghostbusters have remained a part of our childhoods and is still a part of childhoods now. The Ghostbusters will be in the Community Centre Hall and roaming around on Saturday. They are fully kitted out with impeccable copies of the kit you see on film. Grab them for a selfie or perhaps you'd like Slimer to be in on a photo!



Sunday 23rd June

Coffee Shop

Open from 10 am – 3pm
(Serving a reduced menu)

Live Music

12pm – String Onion

A Cambridge band with up to 8 members performing folk, pop, rock and country songs with a varying mix of voice, ukulele, guitar, bass, banjo and violin

1pm – Joanne and Scott

We do acoustic versions of a variety of songs, ranging from the 1980's to more recent, with a particular emphasis on the 1990's

2pm – The British IBM

Offering a nimble mesh of indie rock and vintage computing, Cambridge-based trio The British IBM launched in 2012, led by singer/songwriter & retro enthusiast Aidy, and musical comrades David Martin on bass and Scott Wilson on drums.

Retro-Gaming

Arcade Cabinets Supplied by **TheGadgetMusuem**

SUNDAY 10am – 4pm / Main Hall / £2

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Cottenham Community Centre Coffee Shop Presents

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GIVES A CAREER-DEFINING
PERFORMANCE"

JODIE
COMER

BY MARALIA BELO

COTTENHAM
COMMUNITY
CINEMA

THE
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FROM

15

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DOORS OPEN 7PM, FILM STARTS 7.30PM

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Section E

Financial review

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

We reported a small loss for the year from normal operations (unrestricted funds) – although grants received, and funds raised towards our Second Activities Hall (SAH) project (restricted fund) meant that we reported a significant surplus overall. It is expected that the funds accrued for SAH will be spent during 2025.

We retain sufficient funds to support all ongoing activities and any reasonably-anticipated repair and maintenance costs.

SORP ref 1.21

Statement of the charity's policy on reserves

Although the SAH project will be largely grant-funded, we expect to contribute up to £5,000 from reserves to the project during 2025.

Beyond this, we do not anticipate any significant change to our reserves. We will continue to prioritise funding of regular maintenance of our building and the equipment and fittings required to operate the Community Centre.

SORP ref 1.22

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

We have no significant concerns in this respect. It is anticipated that completion of our SAH project next year will deliver increased income to support an annual surplus from normal operations and 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
- how expenditure has supported key objectives of
- investment policy

None.

SORP ref 1.47

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

Position

Date

Richard Gymer	Steven Poole	
Chair	Treasurer	

30th April 2025



Cottenham Community Centre 1128604

Annual accounts for the period

01 January 2024 to 31 December 2024

Section A Statement of financial activities (SoFA)

	Guidance	Unrestricted funds £ F01	Restricted fund (SAH ^A) £ F02	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies ^B	S01	1,452	600	2,052	2,096
Charitable activities ^C	S02	121,937	39,000	160,937	120,575
Other trading activities	S03	15,375	2,000	17,375	16,090
Investments	S04	918	-	918	689
Other	S06	-	-	-	-
Total	S07	139,682	41,600	181,282	139,450
Resources expended (Note 6)					
Expenditure on:					
Raising funds	S08	5,933	-	5,933	5,237
Charitable activities	S09	137,218	6,039	143,257	158,471
Total	S12	143,151	6,039	149,190	163,708
Net income/(expenditure)	S15	- 3,469	35,561	32,092	- 24,258
Transfers between funds	S17			-	-
Net movement in funds	S20	- 3,469	35,561	32,092	- 24,258
Reconciliation of funds:					
Total funds brought forward	S21	83,929	-	83,929	70,179
Total funds carried forward	S22	80,460	35,561	£116,021	£83,929

SoFA Note A. SAH = Second Activities Hall. Grants and donations received and fundraising income during 2024 is part-spent on associated professional fees this year. The remainder is expected to be spent on construction work during 2025.

SoFA Note B. Membership at the end of 2024 totalled 68 (individual, youth, senior, family and group/corporate members).

SoFA Note C. No revenue grant funding was received during the year. All grant funding received supports the SAH capital project.

Section B

Balance sheet

	Guidance	Unrestricted funds £ F01	Restricted fund (SAH) £ F02	Total this year £ F04	Total last year £ F05
Fixed assets					
Tangible assets (Note 14)	B02	44,780	-	44,780	48,127
<i>Total fixed assets</i>	B05	44,780	-	44,780	48,127
Current assets					
Stocks	B06	1,243	-	1,243	889
Debtors (Note 19)	B07	986	-	986	894
Cash at bank and in hand (Note 24)	B09	43,403	35,561	78,964	44,050
<i>Total current assets</i>	B10	45,632	35,561	81,193	45,833
Creditors: amounts due within 1 year (Note 20)	B11	9,952	-	9,952	10,031
<i>Net current assets/(liabilities)</i>	B12	35,680	35,561	71,241	35,802
<i>Total assets less current liabilities</i>	B13	80,460	35,561	116,021	83,929
Creditors: amounts due after 1 year (Note 20)	B14	-	-	-	-
Provisions for liabilities	B15	-	-	-	-
<i>Total net assets or liabilities</i>	B16	80,460	35,561	116,021	83,929
Funds of the Charity					
Restricted income funds	B18		35,561	35,561	-
Unrestricted funds	B19	80,460		80,460	83,929
<i>Total funds</i>	B21	£80,460	£35,561	£116,021	£83,929

Signed on behalf of all the trustees

Signature	Name	Date of approval
	Steven Poole, Treasurer	30-Apr-25
	Richard Gymer, Chair	30-Apr-25

Section C

Notes to the accounts

Note 3

Analysis of income

		Unrestricted funds	Restricted fund (SAH)	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	440	480	920	1,016
	Gift Aid	12	120	132	68
	Membership subscriptions	1,000	-	1,000	1,012
	Total	1,452	600	2,052	2,096
Charitable activities:	Coffee Shop & Catering	104,293	-	104,293	98,544
	Facility Hire, (inc Warm Hub, 2023)	17,644	-	17,644	17,719
	Capital Grants	-	39,000	39,000	4,312
	Total	121,937	39,000	160,937	120,575
Other trading activities:	Sales Commissions	448	-	448	426
	Licence Fee	3,333	-	3,333	3,150
	Fund Raising	7,904	2,000	9,904	8,742
	Community Cinema	3,690	-	3,690	3,772
	Total	15,375	2,000	17,375	16,090
Income from investments:	Interest income	918	-	918	689
	Total	918	-	918	689
Other:		-	-	-	-
	Total	-	-	-	-
TOTAL INCOME		£139,682	£41,600	£181,282	£139,450

Section C Notes to the accounts (cont)

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted fund (SAH)	Total funds £	Prior year £
Expenditure on raising funds:	Community Cinema	2,286	-	2,286	2,320
	Advertising, marketing, direct mail, publicity	2,837	-	2,837	2119
	Items for Resale	810	-	810	798
	Total expenditure on raising funds	5,933	-	5,933	5,237
Expenditure on charitable activities	Staff costs	63,143	-	63,143	59,095
	Food, drink & consumables ^A	33,684	-	33,684	33,593
	Cleaning & waste	10,508	-	10,508	9,650
	Utilities	15,404	-	15,404	13,569
	Insurance	2,700	-	2,700	2,581
	Building Upgrade	-	6,039	6,039	28,679
	Maintenance	5,801	-	5,801	4,571
	Licensing	525	-	525	574
	Coffee Shop Small Equipment	841	-	841	1,191
	Other ^B	1,102	-	1,102	933
	Depreciation	3,510	-	3,510	4,035
	Total expenditure on charitable activities	137,218	6,039	143,257	158,471
TOTAL EXPENDITURE		£143,151	£6,039	£149,190	£163,708

Note A. Includes £272 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
- Professional Fees
- Grant Forward

Section C

Notes to the accounts (cont)

Note 11 Paid employees

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	68,533	63,495
Pension costs (defined contribution scheme)	1,466	1,383
Other employee benefits	-	-
Total staff costs	69,999	64,878

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	2.0	2.1
Community Centre	0.3	0.3
Total	2.3	2.4

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	38,008	14,385	21,313	9,436	5,236	88,378
Additions	-	-	219	-	-	219
Revaluations	-	-	-	-	-	-
Disposals	-	-	340	-	-	340
Transfers	-	-	-	-	-	-
At end of the year	38,008	14,385	21,192	9,436	5,236	88,257

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		1,900	11,514	14,693	7,825	4,319	40,250
Disposals		-	-	283	-	-	283
Depreciation		1,900	606	331	534	139	3,510
Impairment		-	-	-	-	-	-
Transfers		-	-	-	-	-	-
At end of the year		3,800	12,120	14,741	8,358	4,458	43,477

14.3 Net book value

At beginning of the year	£36,108	2,871	6,621	1,611	917	48,128
At the end of the year	£34,208	£2,265	£6,452	£1,078	£778	£44,780

Section C

Notes to the accounts (cont)

Note 19 Debtors and prepayments

19.1 Analysis of debtors

	This year	Last year
	£	£
Facility Hire	986	894
Other debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	986	894

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	-	-
Bank loans and overdrafts	-	-	-	-
Energy Utilities October & November (Octopus, ESPO)	1,216	70	-	-
Energy Utilities December (Octopus, ESPO)	877	1,188	-	-
Water Utilities (Cambridge Water)	687	462	-	-
Licence Fee (deferred income, period 01-Jan to 31-Mar)	841	825	-	-
Staff (The People's Pension)	231	197	-	-
Cleaning Services	-	240	-	-
Preserves Services	-	619	-	-
Damages Deposits held	500	400	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security (HMRC VAT)	5,600	5,879	-	-
Total	9,952	10,030	-	-

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	50,000	20,000
Cash at bank and on hand	28,964	24,050
Other	-	-
Total	78,964	44,050

Bank Reconciliation

	This year	
	£	
Opening Balance	42,062	
VAT held at Opening	- 5,879	
Receipts	181,282	
Payments		145,899
VAT held at Closing	-	5,600
Closing Balance		77,166
Total	217,465	217,465

Closing Balance as above	77,166
Closing Balance per Bank Statements	78,642
Difference	- 1,476

Difference made up of:

2025 collection of December pension payment	- 231
2025 collection of Energy Utility (Octopus) payment for October/November	- 1,216
2025 collection of Water Utility payment	- 687
Damages deposits held	- 500
Outstanding cash & cheques to bank	1,158
Total	- 1,476

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
- ✓

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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
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).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Government grants	The charity has received government grants in the reporting period. These relate only to the SAH restricted fund.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Donated services and	Donated services and facilities are included in the SOFA when received at the value of the gift to	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						

facilities	the charity provided the value of the gift can be measured reliably.	<table><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	✓			Yes	No	N/a
✓								
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.	<table><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
Support costs	The charity has incurred expenditure on support costs.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a
		✓						
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.	<table><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	✓			Yes	No	N/a
✓								
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.	<table><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
	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.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a
		✓						
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.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a
		✓						
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.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a
		✓						
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.	<table><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	✓			Yes	No	N/a
✓								
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.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
	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.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a
		✓						
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.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a
		✓						
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.	<table><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
Redundancy cost	The charity made no redundancy payments during the reporting period.	<table><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
Deferred income	No material item of deferred income has been included in the accounts.	<table><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<table><tr><td>✓</td><td></td><td></td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	✓			Yes	No	N/a
✓								
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
		☒	☐	☐
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
		☐	☒	☐
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
		☐	☐	☒
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
		☐	☐	☒
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
		☐	☐	☒
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 2024

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 **31/12/2024**.

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 L

Date:

2/5/2025

Name:

HAYDEN WATSON FCCA

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

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.

None.