

# GAMLINGAY COMMUNITY CENTRE

England & Wales · Charity number 1137588

## Details

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**Other names** GAMLINGAY COMMUNITY ECO-HUB

**Status** Registered

**Legal form** Charitable company

**Company number** [07343640](#)

**Registered** 2010-08-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Gamlingay Community Eco Hub  
Stocks Lane  
Gamlingay  
Sandy  
Bedfordshire  
SG19 3JR

**Phone** 01767651226

**Email** [manager@gamlingayecohub.org.uk](mailto:manager@gamlingayecohub.org.uk)

**Website** <https://gamlingayecohub.org.uk>

## Activities

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**Objects:** TO PROMOTE WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE, POLITICAL, RELIGIOUS AND OTHER OPINIONS THE ADVANCEMENT EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE AND RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE RESIDENTS WITHIN THE PARISH OF GAMLINGAY

**Activities:** The charity manages the Gamlingay Eco-Hub, a community centre in Gamlingay, with multi-use facilities, hired by local groups and charities for various activities.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- **Area of benefit:** THE PARISH OF GAMLINGAY
- Cambridgeshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£137,915	£87,913	-	-
2023-12-31	£108,770	£89,342	-	-
2022-12-31	£110,234	£114,474	-	-
2021-12-31	£99,436	£87,116	-	-
2020-12-31	£101,070	£65,072	-	-

## Trustees

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Name	Role	Appointed
Ashleigh Kate Dickerson		2023-12-01
Benita Scott		2019-08-05
John McKee		2020-08-01
Neil Muirhead		2018-06-01
Paula Wilson		2020-08-01
Robert Petch		2020-08-01

**GAMLINGAY COMMUNITY CENTRE**

England & Wales - Charity number 1137588

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# Accounts

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## **Gamlingay Community Centre**

**DIRECTORS' REPORT  
AND  
FINANCIAL STATEMENTS**

for the year ended  
31 December 2024

Charity Registration No. 1137588  
Company Registration No. 7343640

# Gamlingay Community Centre

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The Board of Directors, whose members are also Trustees, presents its report and financial statements for the year ended 31 December 2024.

#### Reference and Administration Information

<b>Charity name:</b>	Gamlingay Community Centre
<b>Charity registration number:</b>	1137588
<b>Company registration number:</b>	7343640
<b>Registered office and operational address:</b>	Gamlingay Eco-Hub Stocks Lane Gamlingay Sandy SG19 3JR

#### Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Trustees who served during the year were:

John McKee	<b>Chair</b>
Neil Muirhead	
Benita Scott	
Paula Wilson	
Jane Savage	
Robert Petch	
Larry New	
Ashleigh Dickerson	
Magdalena Majewska-Celi	
Guy Kiddy	(resigned 8 July 2024)

#### Background

The charitable company was incorporated on 12 August 2010 and registered as a charity on 26 August 2010, with the specific objective of obtaining a leasehold interest on a property known as Gamlingay Community Centre and subsequent to a major refurbishment of the centre, operating all facilities there.

#### Structure, Governance and Management

##### Governing document

*Gamlingay Community Centre* is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 10 Members. In the event of the company being wound up Members are required to contribute an amount not exceeding £10.

# **Gamlingay Community Centre**

## **DIRECTORS' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

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#### Recruitment and Appointment of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company articles, are known collectively as the Board. Under the requirements of the Memorandum and Articles of Association, the members of the Board are elected to serve, after which one third shall retire each year but are eligible for re-election at the next Annual General Meeting.

#### Trustee Induction and Training

The Board has implemented a recruitment and induction procedure. Investment is made in Trustee training as required.

### **Objectives and activities**

The charity's objective is:

TO PROMOTE WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE, POLITICAL, RELIGIOUS AND OTHER OPINIONS, THE ADVANCEMENT OF EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE AND RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE RESIDENTS WITHIN THE PARISH OF GAMLINGAY.

#### Public benefit

The centre is open to all to use for the purpose of events, group meetings and activities. The Parish Council and a library access point are contained within the centre. We have over 25 local groups using the centre on a regular basis. During the year, the Trustees have continued to bear in mind the Charity Commission guidance on public benefit.

The building was constructed to the highest environmental standards and plays an important role in raising awareness about the environment, in and around Gamlingay. The building uses systems and technologies which minimise environmental impact and give the best value for money. The charity has won several awards for its design and environmental value.

### **Financial review**

The charity received total income of £138,915 in the year (2023: £108,770). Of this, £70,002 related to letting and catering income in connection with operating the centre.

The charity has a long-term maintenance fund, held in designated bank accounts, into which annual contributions are made. The above-mentioned Finance Support Agreement between the charity and the Parish Council stipulates how the annual contribution to the fund is met. This is dependent on the financial results of the charity. For most years, this contribution is met by the Parish Council.

A balance of £2,859 remains in a designated fund for a specific project in 2025.

# Gamlingay Community Centre

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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In addition to the designated fund, there were unrestricted reserves carried forward of £41,325 (2023: £42,106).

#### Reserves policy

The Board aim to maintain 'free reserves' of £5,000 at all times to cover any contingency which may arise due to an unforeseen drop in letting income.

#### Future activity

The trustees have a formal budget in place for a three year period to cover projected income and expenditure. The projection for 2025 is to break even on charitable activities.

#### Statement of Trustees' responsibilities

The trustees (who are also directors of *Gamlingay Community Centre* for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

# **Gamlingay Community Centre**

## **DIRECTORS' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report of the directors has been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

**By order of the Board**



J McKEE  
Chair

Dated: 16 September 2025

# **Gamlingay Community Centre**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GAMLINGAY COMMUNITY CENTRE, FOR THE YEAR ENDED 31 DECEMBER 2024**

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I report on the accounts of the company for the year ended 31 December 2024 set out on pages 8 to 12.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended).
- state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

# Gamlingay Community Centre

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GAMLINGAY COMMUNITY CENTRE, FOR THE YEAR ENDED 31 DECEMBER 2024

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CONTINUED...

### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



18 SEPT 2025

Antoinette Gorst FCCA CTA  
Anstee Gorst  
Chartered Certified Accountants  
Ground Floor Offices  
Unit 4 Eaton Court  
Colmworth Business Park  
Eaton Socon  
St Neots  
PE19 8ER

# Gamlingay Community Centre

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>INCOME FROM:</b>					
Grants	3	192	52,173	52,365	32,179
Investment income - bank interest		16	8,845	8,861	2,628
Charitable activities	4	76,689	-	76,689	73,963
<b>Total income</b>		<b>76,897</b>	<b>61,018</b>	<b>137,915</b>	<b>108,770</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	78,141	9,772	87,913	89,342
<b>Total expenditure</b>		<b>78,141</b>	<b>9,772</b>	<b>87,913</b>	<b>89,342</b>
<b>NET INCOME BEFORE TRANSFERS</b>		<b>(1,244)</b>	<b>51,246</b>	<b>50,002</b>	<b>19,428</b>
Transfers				-	-
Funds brought forward at 1 January 2024		44,965	179,365	224,330	204,902
Funds carried forward at 31 December 2024	10	43,721	230,611	274,332	224,330

The notes on pages 10 to 12 form part of these financial statements.

**Gamlingay Community Centre**  
**Registered company number 7343640**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
<b>FIXED ASSETS</b>			
	7	14,373	4,444
<b>CURRENT ASSETS</b>			
Debtors	8	41,085	23,202
Cash at bank		227,538	202,359
		268,624	225,561
<b>CURRENT LIABILITIES</b>			
Amounts falling due within one year	9	(8,665)	(5,675)
		(8,665)	(5,675)
<b>NET ASSETS</b>		<b>274,332</b>	<b>224,330</b>
<b>CHARITY FUNDS</b>			
<b>Unrestricted</b>			
General fund	10	40,862	42,106
Designated fund	10	2,859	2,859
<b>Restricted</b>	10	230,611	179,365
<b>TOTAL FUNDS</b>	10	<b>274,332</b>	<b>224,330</b>

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 December 2024 and of its surplus for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the Charity.

Approved by the board and signed on behalf of the Trustees:



**J McKee**

Approved and authorised for issue on 16 September 2025.

The notes on pages 10 to 12 form part of these financial statements.

**Gamlingay Community Centre**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1 ACCOUNTING POLICIES**

a) General

The charity is a limited company registered number 7343640 and its Registered Office is at Gamlingay Eco Hub, Stocks Lane, Gamlingay, Sandy SG19 3JR.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and the Companies Act 2006. The going concern basis assumes that the charity will continue to meet its costs and obligations on an ongoing basis.

The company meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Fixed assets

Capital items are only classed as fixed assets when they are deemed to have an economic useful life of more than one year. Depreciation is provided at rates of 20%-33% pa straight line.

c) Income receivable

Grants received are accounted for in the financial year to which they relate.

Voluntary income and investment income is accounted for in the financial year in which it is received.

d) Charitable activity expenditure

Expenditure is included on an accruals basis. Charitable activity expenditure comprises those costs directly attributable to managing the day to day activity of the charitable company.

e) Pension scheme

The company operates a defined contribution pension scheme. Contributions are charged to the SOFA as they become payable in accordance with the rules of the scheme.

f) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Restricted funds are funds that are to be used with specific restrictions imposed by the donors or funds which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out on the notes to the financial statements.

g) Cash Flow Statement

The financial statements do not include a Cash Flow Statement because the Charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard FRS 102.

**2 STATUS**

The charity is a company registered in England, limited by guarantee and has no share capital.

Members liability is limited to £10 and at the balance sheet date there were 10 members (2023: 10).

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
<b>3 GRANTS AND DONATIONS</b>				
Grants from Gamlingay Parish Council	-	35,400	35,400	22,000
Warm Hub refreshments	-	-	-	5,950
Cambs Community Fund	-	-	-	3,290
Gamlingay Community Turbine	-	-	-	200
Misc donations	192	402	594	-
Misc income on behalf of Jazz concert	-	127	127	-
External grant for solar batteries	-	15,029	15,029	-
External grant for Connect café	-	625	625	-
Misc income on behalf of Repair café	-	31	31	-
Misc income on behalf of Gamlingay Players	-	559	559	739
	192	52,173	52,365	32,179

**Gamlingay Community Centre**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
<b>4 INCOME FROM CHARITABLE ACTIVITIES</b>				
Income from letting and catering	69,002	-	69,002	62,899
Income from electricity generation	5,180	-	5,180	4,872
Income from events	2,030	-	2,030	5,584
Other income	477	-	477	608
	<u>76,689</u>	<u>-</u>	<u>76,689</u>	<u>73,963</u>

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
<b>5 EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Wages and salaries	34,154	-	34,154	34,088
Direct costs relating to letting and catering	1,445	1,786	3,231	3,831
Premises costs	21,851	-	21,851	23,131
Marketing costs	1,833	-	1,833	2,089
Professional fees	3,571	-	3,571	3,661
Sundry equipment	99	-	99	700
Depreciation	933	4,878	5,811	2,262
Repairs and maintenance costs	9,571	3,108	12,679	14,896
Office and general expenses	3,837	-	3,837	4,063
Computer and IT costs	847	-	847	621
<b>Total costs</b>	<u>78,141</u>	<u>9,772</u>	<u>87,913</u>	<u>89,342</u>

No Trustees received any remuneration during the year.

	2024	2023
	£	£
<b>6 STAFF COSTS</b>		
Wages and salaries is made up as follows:		
Gross salaries	34,024	33,869
Employers' pension contributions	130	219
	<u>34,154</u>	<u>34,088</u>

There were 6 employees during the year (2023: 6).  
No employee received over £60,000.

<b>7 FIXED ASSETS</b>		
Cost at 1 January	16,545	14,700
Additions	15,739	1,845
Cost at 31 December	<u>32,284</u>	<u>16,545</u>
Accumulated depreciation at 1 January	12,101	9,839
Depreciation charged in the year	5,810	2,262
Accumulated depreciation at 31 December	<u>17,911</u>	<u>12,101</u>
Net Book Value at 31 December	<u>14,373</u>	<u>4,444</u>

<b>8 DEBTORS</b>		
Trade debtors	524	392
Other debtors and prepayments	40,561	22,810
	<u>41,085</u>	<u>23,202</u>

<b>9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Taxes and social security costs	1,243	1,855
Accruals and other creditors	7,422	3,820
	<u>8,665</u>	<u>5,675</u>

**Gamlingay Community Centre**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**10 FUNDS**

Certain funding received by the charity is given with restrictions as to the use of the funds. These funds are classed as restricted funds and are identified below.

<b>RESTRICTED FUNDS</b>	BALANCE BROUGHT FWD £	INCOMING RESOURCES £	OUTGOING RESOURCES £	TRANSFERS £	BALANCE CARRIED FWD £
Sinking fund for long-term maintenance	173,672	43,845	(3,108)		214,409
Gamlingay Bowls Club	700	-	(237)		463
Grant for new doors	2,590	-	(1,635)		955
Dementia group	2,403	402	(253)		2,552
Tickets for events on behalf of Gamlingay Players	-	559	(350)		209
Grant for new solar batteries	-	15,029	(3,006)		12,023
Connect café	-	1,025	(1,025)		-
Repair café	-	31	(31)		-
Tickets for event - Jazz concert	-	127	(127)		-
	<b>179,365</b>	<b>61,018</b>	<b>(9,772)</b>	<b>-</b>	<b>230,611</b>
<b>UNRESTRICTED FUNDS</b>					
Designated fund	2,859	-		-	2,859
General fund	42,106	76,897	(78,141)	-	40,862
<b>TOTAL FUNDS</b>	<b>224,330</b>	<b>137,915</b>	<b>(87,913)</b>	<b>-</b>	<b>274,332</b>

**Restricted funds comprise:**

- The sinking fund payment is an annual sum agreed with the landlord, Gamlingay Parish Council, to build up a fund for major repairs maintenance over a period of 30 years. In accordance with the terms of an agreement with the landlord, the annual sum can be transferred to this fund by the Council or by the charity. The charity and the Parish Council agreed to increase this annual sum from £21,000 to £28,000 with effect from the year to 31 December 2023. The 2024 year therefore includes a provision for the £28,000 for the year plus a further provision of £7000 for the 2023 year following the agreement of the increase.
- The bowls club grant was for a bowling mat.
- The dementia group grant was for materials and activities for use by the group.
- The doors grant was provided by Cambs Community Fund to finance new disabled-friendly doors for the centre.
- The solar batteries grant was for new batteries.
- The Connect café was an external grant to fund café expenditure.
- The 2 ticket funds and Repair café fund were set up for local groups to use the centre's credit card facilities.

**Designated funds comprise:**

- part of the surplus from 2020 and 2021 resulting from local authority grant income was designated by trustees for several specific purposes. Much of this has been spent but there remains a balance of £2,859 designated to supplement work already carried out on solar panel batteries, hopefully in 2025.

**11 LEASE COMMITMENTS**

An agreement to lease the property known as Gamlingay Community Centre for a period of fifty years from the freeholder, Gamlingay Parish Council, was entered into on 17 February 2011. No rental payments are due in respect of this agreement for the period of the lease.

**12 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds £	Unrestricted funds £	Total £
Fixed assets	13,450	923	14,373
Current assets	217,161	51,463	268,624
Current liabilities	-	(8,665)	(8,665)
	<b>230,611</b>	<b>43,721</b>	<b>274,332</b>

**GAMLINGAY COMMUNITY CENTRE**

England & Wales - Charity number 1137588

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# Accounts

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## **Gamlingay Community Centre**

**DIRECTORS' REPORT  
AND  
FINANCIAL STATEMENTS**

for the year ended  
31 December 2023

# Gamlingay Community Centre

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The Board of Directors, whose members are also Trustees, presents its report and financial statements for the year ended 31 December 2023.

#### Reference and Administration Information

<b>Charity name:</b>	Gamlingay Community Centre
<b>Charity registration number:</b>	1137588
<b>Company registration number:</b>	7343640
<b>Registered office and operational address:</b>	Gamlingay Eco-Hub Stocks Lane Gamlingay Sandy SG19 3JR

#### Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Trustees who served during the year were:

John McKee	<b>Chair</b>
Neil Muirhead	
Benita Scott	
Guy Kiddy	
Paula Wilson	
Jane Savage	
Robert Petch	
Larry New	
James Laugharne	(resigned 10 May 2023)
Ashleigh Dickerson	(appointed 1 December 2023)
Magdalena Majewska-Celi	(appointed 1 December 2023)

#### Background

The charitable company was incorporated on 12 August 2010 and registered as a charity on 26 August 2010, with the specific objective of obtaining a leasehold interest on a property known as Gamlingay Community Centre and subsequent to a major refurbishment of the centre, operating all facilities there.

#### Structure, Governance and Management

##### Governing document

*Gamlingay Community Centre* is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 10 Members. In the event of the company being wound up Members are required to contribute an amount not exceeding £10.

# **Gamlingay Community Centre**

## **DIRECTORS' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### Recruitment and Appointment of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company articles, are known collectively as the Board. Under the requirements of the Memorandum and Articles of Association, the members of the Board are elected to serve, after which one third shall retire each year but are eligible for re-election at the next Annual General Meeting.

#### Trustee Induction and Training

The Board has implemented a recruitment and induction procedure. Investment is made in Trustee training as required.

### **Objectives and activities**

The charity's objective is:

TO PROMOTE WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE, POLITICAL, RELIGIOUS AND OTHER OPINIONS, THE ADVANCEMENT OF EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE AND RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE RESIDENTS WITHIN THE PARISH OF GAMLINGAY.

#### Public benefit

The centre is open to all to use for the purpose of events, group meetings and activities. The Parish Council and a library access point are contained within the centre. We have over 25 local groups using the centre on a regular basis. During the year, the Trustees have continued to bear in mind the Charity Commission guidance on public benefit.

The building was constructed to the highest environmental standards and plays an important role in raising awareness about the environment, in and around Gamlingay. The building uses systems and technologies which minimise environmental impact and give the best value for money. The charity has won several awards for its design and environmental value.

### **Financial review**

The charity received total income of £108,770 in the year (2022: £110,234). Of this, £62,899 related to letting and catering income in connection with operating the centre.

The charity has a long-term maintenance fund, held in designated bank accounts, into which annual contributions are made. The above-mentioned Finance Support Agreement between the charity and the Parish Council stipulates how the annual contribution to the fund is met. This is dependent on the financial results of the charity. For most years, this contribution is met by the Parish Council.

A balance of £2,859 remains in a designated fund for a specific project in 2024.

# Gamlingay Community Centre

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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In addition to the designated fund, there were unrestricted reserves carried forward of £42,106 (2022: £42,749).

#### Reserves policy

The Board aim to maintain 'free reserves' of £5,000 at all times to cover any contingency which may arise due to an unforeseen drop in letting income.

#### **Future activity**

The trustees have a formal budget in place for a three year period to cover projected income and expenditure. The projection for 2024 is to break even on charitable activities.

#### **Statement of Trustees' responsibilities**

The trustees (who are also directors of *Gamlingay Community Centre* for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

# **Gamlingay Community Centre**

## **DIRECTORS' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

---

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report of the directors has been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

**By order of the Board**

J McKEE  
Chair

Dated: 8 July 2024

# Gamlingay Community Centre

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GAMLINGAY COMMUNITY CENTRE, FOR THE YEAR ENDED 31 DECEMBER 2023**

---

I report on the accounts of the company for the year ended 31 December 2023 set out on pages 8 to 12.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended).
- state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

# Gamlingay Community Centre

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GAMLINGAY COMMUNITY CENTRE, FOR THE YEAR ENDED 31 DECEMBER 2023

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CONTINUED...

### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Antoinette Gorst FCCA CTA  
Anstee Gorst  
Chartered Certified Accountants  
Ground Floor Offices  
Unit 4 Eaton Court  
Colmworth Business Park  
Eaton Socon  
St Neots  
PE19 8ER

# Gamlingay Community Centre

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>INCOME FROM:</b>					
Grants	3	-	32,179	32,179	39,456
Investment income - bank interest		1,551	1,077	2,628	263
Charitable activities	4	73,963	-	73,963	70,515
<b>Total income</b>		<b>75,514</b>	<b>33,256</b>	<b>108,770</b>	<b>110,234</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	78,863	10,479	89,342	114,473
<b>Total expenditure</b>		<b>78,863</b>	<b>10,479</b>	<b>89,342</b>	<b>114,473</b>
<b>NET INCOME BEFORE TRANSFERS</b>		<b>(3,349)</b>	<b>22,777</b>	<b>19,428</b>	<b>(4,239)</b>
Transfers				-	-
Funds brought forward at 1 January 2023		48,314	156,588	204,902	209,141
Funds carried forward at 31 December 2023	10	44,965	179,365	224,330	204,902

The notes on pages 10 to 12 form part of these financial statements.

# Gamlingay Community Centre

## Registered company number 7343640

### BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
<b>FIXED ASSETS</b>	7	4,444	4,861
<b>CURRENT ASSETS</b>			
Debtors	8	23,202	22,366
Cash at bank		202,359	183,125
		<u>225,561</u>	<u>205,491</u>
<b>CURRENT LIABILITIES</b>			
Amounts falling due within one year	9	(5,675)	(5,450)
		<u>(5,675)</u>	<u>(5,450)</u>
<b>NET ASSETS</b>		<u><b>224,330</b></u>	<u><b>204,902</b></u>
<b>CHARITY FUNDS</b>			
<b>Unrestricted</b>			
General fund	10	42,106	42,749
Designated fund	10	2,859	5,565
<b>Restricted</b>	10	179,365	156,588
<b>TOTAL FUNDS</b>	10	<u><b>224,330</b></u>	<u><b>204,902</b></u>

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 December 2023 and of its surplus for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the Charity.

Approved by the board and signed on behalf of the Trustees:

**J McKee**

Approved and authorised for issue on 8 July 2024

The notes on pages 10 to 12 form part of these financial statements.

# Gamlingay Community Centre

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1 ACCOUNTING POLICIES

##### a) General

The charity is a limited company registered number 7343640 and its Registered Office is at Gamlingay Eco Hub, Stocks Lane, Gamlingay, Sandy SG19 3JR.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and the Companies Act 2006. The going concern basis assumes that the charity will continue to meet its costs and obligations on an ongoing basis.

The company meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### b) Fixed assets

Capital items are only classed as fixed assets when they are deemed to have an economic useful life of more than one year and cost £500 or more. Depreciation is provided at rates of 20%-33% pa straight line.

##### c) Income receivable

Grants received are accounted for in the financial year to which they relate.

Voluntary income and investment income is accounted for in the financial year in which it is received.

##### d) Charitable activity expenditure

Expenditure is included on an accruals basis. Charitable activity expenditure comprises those costs directly attributable to managing the day to day activity of the charitable company.

##### e) Pension scheme

The company operates a defined contribution pension scheme. Contributions are charged to the SOFA as they become payable in accordance with the rules of the scheme.

##### f) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Restricted funds are funds that are to be used with specific restrictions imposed by the donors or funds which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out on the notes to the financial statements.

##### g) Cash Flow Statement

The financial statements do not include a Cash Flow Statement because the Charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard FRS 102.

#### 2 STATUS

The charity is a company registered in England, limited by guarantee and has no share capital.

Members liability is limited to £10 and at the balance sheet date there were 10 members (2022: 9).

	Unrestricted	Restricted	2023	2022
	£	£	Total	Total
			£	£
<b>3 GRANTS AND DONATIONS</b>				
Grants from Gamlingay Parish Council	-	22,000	22,000	13,000
Donations to Jubilee event	-	-	-	17,417
Warm Hub refreshments	-	5,950	5,950	1,090
South Cambs District Council	-	-	-	4,000
Cambs Community Fund	-	3,290	3,290	3,000
Gamlingay Community Turbine	-	200	200	100
South Cambs District Council	-	-	-	643
Misc income on behalf of Gamlingay Players	-	739	739	206
	-	32,179	32,179	39,456

**Gamlingay Community Centre**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<b>4 INCOME FROM CHARITABLE ACTIVITIES</b>				
Income from letting and catering	62,899	-	62,899	58,174
Income from electricity generation	4,872	-	4,872	7,165
Income from events	5,584	-	5,584	4,337
Other income	608	-	608	839
	<u>73,963</u>	<u>-</u>	<u>73,963</u>	<u>70,515</u>

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<b>5 EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Wages and salaries	34,088	-	34,088	36,037
Direct costs relating to letting and catering	2,444	1,387	3,831	22,211
Premises costs	17,151	5,980	23,131	12,659
Marketing costs	2,089	-	2,089	2,085
Professional fees	3,661	-	3,661	2,566
Sundry equipment	700	-	700	2,075
Depreciation	627	1,635	2,262	1,000
Repairs and maintenance costs	14,158	738	14,896	28,684
Office and general expenses	3,324	739	4,063	6,562
Computer and IT costs	621	-	621	595
<b>Total costs</b>	<u>78,863</u>	<u>10,479</u>	<u>89,342</u>	<u>114,474</u>

No Trustees received any remuneration during the year.

	2023	2022
	£	£
<b>6 STAFF COSTS</b>		
Wages and salaries is made up as follows:		
Gross salaries	33,869	35,790
Employers' pension contributions	219	247
	<u>34,088</u>	<u>36,037</u>

There were 6 employees during the year (2022: 6).  
No employee received over £60,000.

<b>7 FIXED ASSETS</b>		
Cost at 1 January	14,700	9,794
Additions	1,845	4,906
Cost at 31 December	<u>16,545</u>	<u>14,700</u>
Accumulated depreciation at 1 January	9,839	8,839
Depreciation charged in the year	2,262	1,000
Accumulated depreciation at 31 December	<u>12,101</u>	<u>9,839</u>
Net Book Value at 31 December	<u>4,444</u>	<u>4,861</u>

<b>8 DEBTORS</b>		
Trade debtors	392	56
Other debtors and prepayments	22,810	22,311
	<u>23,202</u>	<u>22,367</u>

<b>9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Taxes and social security costs	1,855	905
Accruals and other creditors	3,820	4,545
	<u>5,675</u>	<u>5,450</u>

**Gamlingay Community Centre**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

**10 FUNDS**

Certain funding received by the charity is given with restrictions as to the use of the funds. These funds are classed as restricted funds and are identified below.

<b>RESTRICTED FUNDS</b>	BALANCE BROUGHT FWD £	INCOMING RESOURCES £	OUTGOING RESOURCES £	TRANSFERS £	BALANCE CARRIED FWD £
Sinking fund for long-term maintenance	152,333	22,077	(738)		173,672
Gamlingay Bowls Club	-	700	0		700
Connect Café	-	500	(500)		-
Warm Hub refreshments	30	5,950	(5,980)		-
Grant for new doors	4,225	-	(1,635)		2,590
Dementia group	-	3,290	(887)		2,403
Tickets for events on behalf of Gamlingay Players	-	739	(739)		-
	<b>156,588</b>	<b>33,256</b>	<b>(10,479)</b>	<b>-</b>	<b>179,365</b>
<b>UNRESTRICTED FUNDS</b>					
Designated fund	5,565	-	(2,706)	-	2,859
General fund	42,749	75,514	(76,157)	-	42,106
	<b>204,902</b>	<b>108,770</b>	<b>(89,342)</b>	<b>-</b>	<b>224,330</b>

**Restricted funds comprise:**

- The sinking fund payment is an annual sum agreed with the landlord, Gamlingay Parish Council, to build up a fund for major repairs maintenance over a period of 30 years. In accordance with the terms of an agreement with the landlord, the annual sum can be transferred to this fund by the Council or by the charity.
- The bowls club grant was for a bowling mat.
- The Connect café grant was for catering for a party.
- The Warm Hub refreshments grant was given to provide refreshments to make the centre a "Warm Hub".
- The dementia group grant was for materials and activities for use by the group.
- The doors grant was provided by Cambs Community Fund to finance new disabled-friendly doors for the centre.
- The tickets fund was set up for a local group to use the centre's credit card facilities.

**Designated funds comprise:**

- part of the surplus from 2020 and 2021 resulting from local authority grant income was designated by trustees for several specific purposes. Much of this has been spent but there remains a balance of £2,859 designated to help towards the cost of solar panels electrical work in 2024.

**11 LEASE COMMITMENTS**

An agreement to lease the property known as Gamlingay Community Centre for a period of fifty years from the freeholder, Gamlingay Parish Council, was entered into on 17 February 2011. No rental payments are due in respect of this agreement for the period of the lease.

**12 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds £	Unrestricted funds £	Total £
Fixed assets	2,589	1,855	4,444
Current assets	179,365	46,196	225,561
Current liabilities	-	(5,675)	(5,675)
	<b>181,954</b>	<b>42,376</b>	<b>224,330</b>

**GAMLINGAY COMMUNITY CENTRE**

England & Wales - Charity number 1137588

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# Accounts

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## **Gamlingay Community Centre**

**DIRECTORS' REPORT  
AND  
FINANCIAL STATEMENTS**

for the year ended  
31 December 2022

Charity Registration No. 1137588  
Company Registration No. 7343640

# Gamlingay Community Centre

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The Board of Directors, whose members are also Trustees, presents its report and financial statements for the year ended 31 December 2022.

#### Reference and Administration Information

<b>Charity name:</b>	Gamlingay Community Centre
<b>Charity registration number:</b>	1137588
<b>Company registration number:</b>	7343640
<b>Registered office and operational address:</b>	Gamlingay Eco-Hub Stocks Lane Gamlingay Sandy SG19 3JR

#### Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Trustees who served during the year were:

Neil Muirhead	<b>Chair</b>
Benita Scott	
Guy Kiddy	
Paula Wilson	
Jane Savage	
Robert Petch	
Larry New	
John McKee	
James Laugharne	(appointed 1 November 2022)

#### Background

The charitable company was incorporated on 12 August 2010 and registered as a charity on 26 August 2010, with the specific objective of obtaining a leasehold interest on a property known as Gamlingay Community Centre and subsequent to a major refurbishment of the centre, operating all facilities there.

#### Structure, Governance and Management

##### Governing document

*Gamlingay Community Centre* is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 9 Members. In the event of the company being wound up Members are required to contribute an amount not exceeding £10.

# Gamlingay Community Centre

## DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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### Recruitment and Appointment of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company articles, are known collectively as the Board. Under the requirements of the Memorandum and Articles of Association, the members of the Board are elected to serve, after which one third shall retire each year but are eligible for re-election at the next Annual General Meeting.

### Trustee Induction and Training

The Board has implemented a recruitment and induction procedure. Investment is made in Trustee training as required.

## Objectives and activities

The charity's objective is:

TO PROMOTE WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE, POLITICAL, RELIGIOUS AND OTHER OPINIONS, THE ADVANCEMENT OF EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE AND RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE RESIDENTS WITHIN THE PARISH OF GAMLINGAY.

### Public benefit

The centre is open to all to use for the purpose of events, group meetings and activities. The Parish Council and a library access point are contained within the centre. We have over 25 local groups using the centre on a regular basis. During the year, the Trustees have continued to bear in mind the Charity Commission guidance on public benefit.

The building was constructed to the highest environmental standards and plays an important role in raising awareness about the environment, in and around Gamlingay. The building uses systems and technologies which minimise environmental impact and give the best value for money. The charity has won several awards for its design and environmental value.

## Financial review

The charity received total income of £110,234 in the year (2021: £99,436). Of this, £58,174 related to letting and catering income in connection with operating the centre.

The charity has a long-term maintenance fund, held in a designated bank account, into which annual contributions are made. The above-mentioned Finance Support Agreement between the charity and the Parish Council stipulates how the annual contribution to the fund is met. This is dependent on the financial results of the charity. For most years, this contribution is met by the Parish Council. In 2022, the trustees agreed to transfer £8,000 from a previously designated fund to the long-term maintenance fund to reduce the Council contribution.

In previous year's accounts, the sum of £19,500 was designated by the trustees, resulting from local authority grant income during the Covid pandemic, for the specific purpose of covering certain one-off projects not deemed part of the operational budget.

# Gamlingay Community Centre

## DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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In 2022, most of these projects were carried out. A balance of £5,565 remains in the designated fund for a specific project in 2023.

In addition to the designated fund, there were unrestricted reserves carried forward of £42,749 (2021: £37,883).

### Reserves policy

The Board aim to maintain 'free reserves' of £5,000 at all times to cover any contingency which may arise due to an unforeseen drop in letting income.

### Future activity

The centre is now back to full operations after the effects of the Covid pandemic closed the building for much of 2020 and 2021.

The trustees have a formal budget in place for a three year period to cover projected income and expenditure. The projection for 2023 is to break even on charitable activities.

### Statement of Trustees' responsibilities

The trustees (who are also directors of *Gamlingay Community Centre* for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

# **Gamlingay Community Centre**

## **DIRECTORS' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

---

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report of the directors has been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

**By order of the Board**



N MUIRHEAD  
Chair

Dated: 14 August 2023

# **Gamlingay Community Centre**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GAMLINGAY COMMUNITY CENTRE, FOR THE YEAR ENDED 31 DECEMBER 2022**

---

I report on the accounts of the company for the year ended 31 December 2022 set out on pages 8 to 12.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended).
- state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

# Gamlingay Community Centre

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GAMLINGAY COMMUNITY CENTRE, FOR THE YEAR ENDED 31 DECEMBER 2022

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CONTINUED...

### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Antoinette Gorst FCCA CTA  
Anstee Gorst  
Chartered Certified Accountants  
Ground Floor Offices  
Unit 4 Eaton Court  
Colmworth Business Park  
Eaton Socon  
St Neots  
PE19 8ER

# Hamlingay Community Centre

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>INCOME FROM:</b>					
Grants	3	4,000	35,456	39,456	43,257
Investment income - bank interest		263	-	263	101
Charitable activities	4	70,515	-	70,515	56,078
<b>Total income</b>		<b>74,778</b>	<b>35,456</b>	<b>110,234</b>	<b>99,436</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	73,848	40,626	114,474	87,116
<b>Total expenditure</b>		<b>73,848</b>	<b>40,626</b>	<b>114,474</b>	<b>87,116</b>
<b>NET INCOME</b>					
		<b>931</b>	<b>(5,170)</b>	<b>(4,239)</b>	<b>12,320</b>
Transfers		(10,000)	10,000		
Funds brought forward at 1 January 2022		57,383	151,758	209,141	196,821
Funds carried forward at 31 December 2022	10	48,314	156,588	204,902	209,141

The notes on pages 10 to 12 form part of these financial statements.

**Gamlingay Community Centre**  
**Registered company number 7343640**

BALANCE SHEET  
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>	7	4,861	955
<b>CURRENT ASSETS</b>			
Debtors	8	22,366	24,187
Cash at bank		183,123	189,846
		<u>205,491</u>	<u>214,033</u>
<b>CURRENT LIABILITIES</b>			
Amounts falling due within one year	9	(5,450)	(5,847)
		<u>(5,450)</u>	<u>(5,847)</u>
<b>NET ASSETS</b>		<u><u>204,902</u></u>	<u><u>209,141</u></u>
<b>CHARITY FUNDS</b>			
<b>Unrestricted</b>			
General fund	10	42,749	37,883
Designated fund	10	5,565	19,500
<b>Restricted</b>	10	156,588	151,758
<b>TOTAL FUNDS</b>	10	<u><u>204,902</u></u>	<u><u>209,141</u></u>

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 December 2022 and of its surplus for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the Charity.

Approved by the board and signed on behalf of the Trustees:

  
**N Muirhead**

Approved and authorised for issue on 14 August 2023.

The notes on pages 10 to 12 form part of these financial statements.

**Gamlingay Community Centre**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1 ACCOUNTING POLICIES**

a) General

The charity is a limited company registered number 7343640 and its Registered Office is at Gamlingay Eco Hub, Stocks Lane, Gamlingay, Sandy SG19 3JR.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and the Companies Act 2006. The going concern basis assumes that the charity will continue to meet its costs and obligations on an ongoing basis.

The company meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Fixed assets

Capital items are only classed as fixed assets when they are deemed to have an economic useful life of more than one year and cost £1000 or more. Depreciation is provided at rates of 20%-33% pa straight line.

c) Income receivable

Grants received are accounted for in the financial year to which they relate.

Voluntary income and investment income is accounted for in the financial year in which it is received.

d) Charitable activity expenditure

Expenditure is included on an accruals basis. Charitable activity expenditure comprises those costs directly attributable to managing the day to day activity of the charitable company.

e) Pension scheme

The company operates a defined contribution pension scheme. Contributions are charged to the SOFA as they become payable in accordance with the rules of the scheme.

f) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Restricted funds are funds that are to be used with specific restrictions imposed by the donors or funds which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out on the notes to the financial statements.

g) Cash Flow Statement

The financial statements do not include a Cash Flow Statement because the Charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard FRS 102.

**2 STATUS**

The charity is a company registered in England, limited by guarantee and has no share capital. Members liability is limited to £10 and at the balance sheet date there were 9 members (2021: 8).

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
<b>3 GRANTS AND DONATIONS</b>				
Grants from Gamlingay Parish Council	-	13,000	13,000	21,000
Donations to Jubilee event		17,417	17,417	-
Warm Hub refreshment		1,090	1,090	-
National Lottery		-	-	4,400
South Cambs District Council	4,000	-	4,000	17,857
Cambs Community Fund		3,000	3,000	-
Gamlingay Community Turbine		100	100	-
South Cambs District Council		643	643	-
Misc income on behalf of Gamlingay Players		206	206	-
	4,000	35,456	39,456	43,257

**Gamlingay Community Centre**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Unrestricted funds	Restricted funds	Total 2022	2021
	£	£	£	£
<b>4 INCOME FROM CHARITABLE ACTIVITIES</b>				
Income from letting and catering	58,174	-	58,174	38,624
Income from electricity generation	7,165	-	7,165	6,140
Income from events	4,337	-	4,337	2,269
Income from Coronavirus Job Retention Scheme	-	-	0	8,249
Other income and donations	839	-	839	796
	<u>70,515</u>	<u>-</u>	<u>70,515</u>	<u>56,078</u>

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
<b>5 EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Wages and salaries	36,037	-	36,037	29,257
Direct costs relating to letting and catering	957	21,254	22,211	1,646
Premises costs	10,966	1,693	12,659	11,270
Marketing costs	2,085	-	2,085	1,962
Professional fees	2,566	-	2,566	2,391
Sundry equipment	2,075	-	2,075	1,864
Depreciation	319	681	1,000	637
Repairs and maintenance costs	11,892	16,792	28,684	27,581
Office and general expenses	6,356	206	6,562	8,587
Computer and IT costs	594	-	594	1,223
<b>Total costs</b>	<u>73,848</u>	<u>40,626</u>	<u>114,474</u>	<u>86,418</u>

No Trustees received any remuneration during the year.

	2022	2021
	£	£
<b>6 STAFF COSTS</b>		
Wages and salaries is made up as follows:		
Gross salaries	35,790	28,335
Employers' pension contributions	247	231
	<u>36,037</u>	<u>28,566</u>

There were 6 employees during the year (2021: 6).  
No employee received over £60,000.

<b>7 FIXED ASSETS</b>		
Cost at 1 January	9,794	8,839
Additions	4,906	955
Cost at 31 December	<u>14,700</u>	<u>9,794</u>
Accumulated depreciation at 1 January	8,839	8,076
Depreciation charged in the year	1,000	763
Accumulated depreciation at 31 December	<u>9,839</u>	<u>8,839</u>
Net Book Value at 31 December	<u>4,861</u>	<u>955</u>

<b>8 DEBTORS</b>		
Trade debtors	56	1,356
Taxes and social security costs	0	606
Other debtors and prepayments	22,311	22,225
	<u>22,366</u>	<u>24,187</u>

<b>9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Taxes and social security costs	905	1,148
Accruals and other creditors	4,545	4,699
	<u>5,450</u>	<u>5,847</u>

**Gamlingay Community Centre**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**10 FUNDS**

Certain funding received by the charity is given with restrictions as to the use of the funds. These funds are classed as restricted funds and are identified below.

<b>RESTRICTED FUNDS</b>	<b>BALANCE BROUGHT FWD</b>	<b>INCOMING RESOURCES</b>	<b>OUTGOING RESOURCES</b>	<b>TRANSFERS</b>	<b>BALANCE CARRIED FWD</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Sinking fund for long-term maintenance	147,264	13,000	(15,931)	8,000	152,333
Gamlingay Bowls Club	271	-	(271)	-	-
Gamlingay Turbine donation	396	-	(396)	-	-
Jubilee event	-	17,417	(17,417)	-	-
Warm Hub	-	1,090	(1,060)	-	30
Lottery fund - Connect Café	3,827	-	(3,827)	-	0
New doors for the main entrance		3,000	(775)	2,000	4,225
Gamlingay Turbine donation 2		100	(100)		
Tickets for events on behalf of Gamlingay Players		206	(206)		
South Cambs District Council		643	(643)		
	<b>151,758</b>	<b>35,456</b>	<b>(40,626)</b>	<b>-</b>	<b>156,588</b>
<b>UNRESTRICTED FUNDS</b>					
Designated fund	19,500	-	(3,935)	(10,000)	5,565
General fund	37,883	74,778	(69,913)		42,749
<b>TOTAL FUNDS</b>	<b>209,141</b>	<b>110,234</b>	<b>(114,474)</b>	<b>-</b>	<b>204,902</b>

**Restricted funds comprise:**

- The sinking fund payment is an annual sum agreed with the landlord, Gamlingay Parish Council, to build up a fund for major repairs maintenance over a period of 30 years. In accordance with the terms of an agreement with the landlord, the annual sum can be transferred to this fund by the Council or by the charity.
- The bowls club grants are for bowling equipment
- The Gamlingay Turbine donation was given specifically for renovation of the garden at the back of the Kingspan Hall.
- The Jubilee event grant were specifically received to organise an event for the Queen's platinum jubilee.
- The Warm Hub refreshments grant was given to provide refreshments to make the centre a "Warm Hub".
- The Lottery grant was for additional costs incurred by the Friday morning Connect café activity.
- The doors grant was provided by Cambs Community Fund to finance new disabled-friendly doors for the centre main entrance.
- The second Gamlingay Turbine donation was to buy a strimmer.
- The tickets fund was set up for a local group to use the centre's credit card facilities.
- The South Cambs council grant was for the installation of a wildflower mound in the grounds.

**Designated funds comprise:**

- part of the surplus from 2020 and 2021 resulting from local authority grant income was designated by trustees for several specific purposes including marketing, a new website, and repairs to the front door of the centre. Much of this work has been carried out. It was agreed to transfer £8,000 to the Long-term maintenance fund to reduce the Parish Council's contribution for 2022. The remaining £5,565 has been designated by trustees for work to another external door in the centre.

**11 LEASE COMMITMENTS**

An agreement to lease the property known as Gamlingay Community Centre for a period of fifty years from the freeholder, Gamlingay Parish Council, was entered into on 17 February 2011. No rental payments are due in respect of this agreement for the period of the lease.

**12 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	4,224	637	4,861
Current assets	152,364	53,127	205,491
Current liabilities	-	(5,450)	(5,450)
	<b>156,588</b>	<b>48,314</b>	<b>204,902</b>

**GAMLINGAY COMMUNITY CENTRE**

England & Wales - Charity number 1137588

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# Accounts

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## **Gamlingay Community Centre**

**DIRECTORS' REPORT  
AND  
FINANCIAL STATEMENTS**

for the year ended  
31 December 2021

Charity Registration No. 1137588  
Company Registration No. 7343640

# Gamlingay Community Centre

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

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The Board of Directors, whose members are also Trustees, presents its report and financial statements for the year ended 31 December 2021.

#### Reference and Administration Information

<b>Charity name:</b>	Gamlingay Community Centre
<b>Charity registration number:</b>	1137588
<b>Company registration number:</b>	7343640
<b>Registered office and operational address:</b>	Gamlingay Eco-Hub Stocks Lane Gamlingay Sandy SG19 3JR

#### Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Trustees who served during the year were:

Neil Muirhead	<b>Chair</b>
Benita Scott	
Guy Kiddy	
Paula Wilson	
Jane Savage	
Robert Petch	
Larry New	
John McKee	

#### Background

The charitable company was incorporated on 12 August 2010 and registered as a charity on 26 August 2010, with the specific objective of obtaining a leasehold interest on a property known as Gamlingay Community Centre and subsequent to a major refurbishment of the centre, operating all facilities there.

#### Structure, Governance and Management

##### Governing document

*Gamlingay Community Centre* is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 8 Members. In the event of the company being wound up Members are required to contribute an amount not exceeding £10.

# Gamlingay Community Centre

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### Recruitment and Appointment of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company articles, are known collectively as the Board. Under the requirements of the Memorandum and Articles of Association, the members of the Board are elected to serve, after which one third shall retire each year but are eligible for re-election at the next Annual General Meeting.

#### Trustee Induction and Training

The Board has implemented a recruitment and induction procedure. Investment is made in Trustee training as required.

### Objectives and activities

The charity's objective is:

TO PROMOTE WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE, POLITICAL, RELIGIOUS AND OTHER OPINIONS, THE ADVANCEMENT OF EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE AND RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE RESIDENTS WITHIN THE PARISH OF GAMLINGAY.

#### Public benefit

The centre is open to all to use for the purpose of events, group meetings and activities. The Parish Council and a library access point are contained within the centre. We have over 25 local groups using the centre on a regular basis. During the year, the Trustees have continued to bear in mind the Charity Commission guidance on public benefit.

The building was constructed to the highest environmental standards and plays an important role in raising awareness about the environment, in and around Gamlingay. The building uses systems and technologies which minimise environmental impact and give the best value for money. The charity has won several awards for its design and environmental value.

### Financial review

The charity received total income of £99,436 in the year (2020: £101,070). Of this, £38,624 related to letting and catering income in connection with operating the centre. The charity also received CJRS income from the Government in the period from January 2021 to September 2021 to cover staff costs totaling £8,249 and local authority grants as part of the Coronavirus support of £17,857.

The charity has a long-term maintenance fund, held in a designated bank account, into which annual contributions are made. The above-mentioned Finance Support Agreement between the charity and the Parish Council stipulates how the annual contribution to the fund is met. This is dependent on the financial results of the charity. For most years, as in 2021, this contribution was met by the Parish Council.

In the 2020 accounts, a sum of £22,000 was designated by the trustees resulting from local authority grant income for the specific purpose of covering any loss of income due to coronavirus lockdown restrictions in 2021.

# Gamlingay Community Centre

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

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Fortunately, this was not needed for this purpose but the trustees have earmarked 4 specific projects to be carried out in 2022-2023 for which a total sum of £19,500 has been designated. The balance of £2,500 has been transferred back to the general fund.

#### Reserves policy

The Board aim to maintain 'free reserves' of £5,000 at all times to cover any contingency which may arise due to an unforeseen drop in letting income.

#### **Future activity**

The centre was closed for much of the first half of 2021 because of coronavirus lockdown restrictions so the trustees are grateful for local authority support, part of which has been designated by the trustees for future business development projects.

The trustees have a formal budget in place for a three year period to cover projected income and expenditure. The projection for 2022 is to break even on charitable activities.

#### **Statement of Trustees' responsibilities**

The trustees (who are also directors of *Gamlingay Community Centre* for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report of the directors has been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

**Gamlingay Community Centre**  
**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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By order of the Board

A handwritten signature in black ink, appearing to read 'N Muirhead', with a long, sweeping flourish extending to the right.

N MUIRHEAD  
Chair

Dated: 14 June 2022

# **Gamlingay Community Centre**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GAMLINGAY COMMUNITY CENTRE, FOR THE YEAR ENDED 31 DECEMBER 2021**

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I report on the accounts of the company for the year ended 31 December 2021 set out on pages 8 to 12.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended).
- state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

# Gamlingay Community Centre

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GAMLINGAY COMMUNITY CENTRE, FOR THE YEAR ENDED 31 DECEMBER 2021

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CONTINUED...

### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006;  
and
  - to prepare accounts which accord with the accounting records, and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



29 JUNE 2022

Antoinette Gorst FCCA CTA  
Anstee Gorst  
Chartered Certified Accountants  
Ground Floor Offices  
Unit 4 Eaton Court  
Colmworth Business Park  
Eaton Socon  
St Neots  
PE19 8ER

**Gamlingay Community Centre**  
 STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>INCOME FROM:</b>					
Grants	3	17,857	25,400	43,257	51,951
Donations and legacies		-	-	-	-
Investment income - bank interest		101	-	101	63
Charitable activities	4	56,078	-	56,078	49,056
<b>Total income</b>		<b>74,036</b>	<b>25,400</b>	<b>99,436</b>	<b>101,070</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	71,550	15,566	87,116	65,072
<b>Total expenditure</b>		<b>71,550</b>	<b>15,566</b>	<b>87,116</b>	<b>65,072</b>
<b>NET INCOME</b>					
		<b>2,486</b>	<b>9,834</b>	<b>12,320</b>	<b>35,998</b>
Funds brought forward at 1 January 2021		54,897	141,924	196,821	160,823
Funds carried forward at 31 December 2021	10	57,383	151,758	209,141	196,821

The notes on pages 10 to 12 form part of these financial statements.

**Gamlingay Community Centre**  
**Registered company number 7343640**

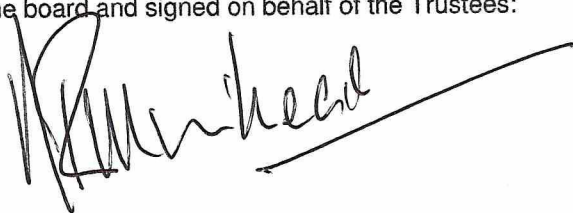
BALANCE SHEET  
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>	7	955	763
<b>CURRENT ASSETS</b>			
Debtors	8	24,186	22,200
Cash at bank		189,846	177,319
		<u>214,033</u>	<u>199,519</u>
<b>CURRENT LIABILITIES</b>			
Amounts falling due within one year	9	(5,847)	(3,461)
		<u>(5,847)</u>	<u>(3,461)</u>
<b>NET ASSETS</b>		<u><b>209,141</b></u>	<u><b>196,821</b></u>
<b>CHARITY FUNDS</b>			
<b>Unrestricted</b>			
General fund	10	37,883	32,897
Designated fund	10	19,500	22,000
<b>Restricted</b>	10	151,758	141,924
<b>TOTAL FUNDS</b>	10	<u><b>209,141</b></u>	<u><b>196,821</b></u>

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 December 2021 and of its surplus for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the Charity.

Approved by the board and signed on behalf of the Trustees:

**N Muirhead**



Approved and authorised for issue on 14 June 2022.

The notes on pages 10 to 12 form part of these financial statements.

**Gamlingay Community Centre**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**1 ACCOUNTING POLICIES**

a) General

The charity is a limited company registered number 7343640 and its Registered Office is at Gamlingay Eco Hub, Stocks Lane, Gamlingay, Sandy SG19 3JR.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and the Companies Act 2006. The going concern basis assumes that the charity will continue to meet its costs and obligations on an ongoing basis.

The company meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Fixed assets

Capital items are only classed as fixed assets when they are deemed to have an economic useful life of more than one year. Depreciation is provided at rates of 20%-33% pa straight line.

c) Income receivable

Grants received are accounted for in the financial year to which they relate.

Voluntary income and investment income is accounted for in the financial year in which it is received.

d) Charitable activity expenditure

Expenditure is included on an accruals basis. Charitable activity expenditure comprises those costs directly attributable to managing the day to day activity of the charitable company.

e) Pension scheme

The company operates a defined contribution pension scheme. Contributions are charged to the SOFA as they become payable in accordance with the rules of the scheme.

f) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Restricted funds are funds that are to be used with specific restrictions imposed by the donors or funds which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out on the notes to the financial statements.

g) Cash Flow Statement

The financial statements do not include a Cash Flow Statement because the Charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard FRS 102.

**2 STATUS**

The charity is a company registered in England, limited by guarantee and has no share capital.

Members liability is limited to £10 and at the balance sheet date there were 8 members (2020: 8).

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
<b>3 GRANTS AND DONATIONS</b>				
Grants from Gamlingay Parish Council	-	21,000	21,000	22,957
Gamlingay Bowls Club	-	-	-	1,544
National Lottery	-	4,400	4,400	-
South Cambs District Council	17,857	-	17,857	27,000
Donation from Gamlingay Turbine	-	-	-	450
	<u>17,857</u>	<u>25,400</u>	<u>43,257</u>	<u>51,951</u>

**Gamlingay Community Centre**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
<b>4 INCOME FROM CHARITABLE ACTIVITIES</b>				
Income from letting and catering	38,624	-	38,624	28,760
Income from electricity generation	6,140	-	6,140	6,450
Income from events	2,269	-	2,269	537
Income from Coronavirus Job Retention Scheme	8,249	-	8,249	12,091
Other income	796	-	796	1,218
	<u>56,078</u>	<u>-</u>	<u>56,078</u>	<u>49,056</u>

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
<b>5 EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Wages and salaries	29,257	-	29,257	22,598
Direct costs relating to letting and catering	1,646	573	2,219	546
Premises costs	11,270	-	11,270	9,468
Marketing costs	1,962	-	1,962	2,241
Professional fees	2,391	-	2,391	2,276
Sundry equipment	1,864	-	1,864	1,386
Depreciation	125	637	762	1,239
Repairs and maintenance costs	13,225	14,356	27,581	18,473
Office and general expenses	8,587	-	8,587	6,371
Computer and IT costs	1,223	-	1,223	474
<b>Total costs</b>	<u>71,550</u>	<u>15,566</u>	<u>87,116</u>	<u>65,072</u>

No Trustees received any remuneration during the year.

	2021	2020
	£	£
<b>6 STAFF COSTS</b>		
Wages and salaries is made up as follows:		
Gross salaries	28,335	22,113
Employers' pension contributions	231	103
	<u>28,566</u>	<u>22,216</u>

There were 6 employees during the year (2020: 6).  
No employee received over £60,000.

<b>7 FIXED ASSETS</b>		
Cost at 1 January	8,839	8,839
Additions	955	
Cost at 31 December	<u>9,794</u>	<u>8,839</u>
Accumulated depreciation at 1 January	8,076	6,837
Depreciation charged in the year	763	1,239
Accumulated depreciation at 31 December	<u>8,839</u>	<u>8,076</u>
Net Book Value at 31 December	<u>955</u>	<u>763</u>

<b>8 DEBTORS</b>		
Trade debtors	1,356	273
Taxes and social security costs	605	138
Other debtors and prepayments	22,225	21,789
	<u>24,186</u>	<u>22,200</u>

<b>9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Taxes and social security costs	1,148	683
Accruals and other creditors	4,699	2,779
	<u>5,847</u>	<u>3,462</u>

**Gamlingay Community Centre**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**10 FUNDS**

Certain funding received by the charity is given with restrictions as to the use of the funds. These funds are classed as restricted funds and are identified below.

<b>RESTRICTED FUNDS</b>	BALANCE BROUGHT FWD £	INCOMING RESOURCES £	OUTGOING RESOURCES £	TRANSFERS £	BALANCE CARRIED FWD £
Sinking fund for long-term maintenance	139,829	21,000	(13,565)	-	147,264
Gamlingay Bowls Club	271	-	-	-	271
Gamlingay Parish Council	637	394	(1,031)	-	-
Gamlingay Turbine donation	597	-	(201)	-	396
Co-op Local Community Fund	590	-	(590)	-	-
Cambridgeshire County Council	-	119	(119)	-	-
Lottery fund - Connect Café	-	4,400	(573)	-	3,827
	<b>141,924</b>	<b>25,913</b>	<b>(16,079)</b>	<b>-</b>	<b>151,758</b>
<b>UNRESTRICTED FUNDS</b>					
Designated fund	22,000	-	-	(2,500)	19,500
General fund	32,897	74,036	(71,550)	2,500	37,883
<b>TOTAL FUNDS</b>	<b>196,821</b>	<b>99,949</b>	<b>(87,629)</b>	<b>-</b>	<b>209,141</b>

**Restricted funds comprise:**

- The sinking fund payment is an annual sum agreed with the landlord, Gamlingay Parish Council, to build up a fund for major repairs maintenance over a period of 30 years. In accordance with the terms of an agreement with the landlord, the annual sum can be transferred to this fund by the Council or by the charity.
- The bowls club grants are for bowling equipment
- The Gamlingay Turbine donation was given specifically for renovation of the garden at the back of the Kingspan Hall.
- The Co-op local community donation was given specifically for new furniture.
- The Parish Council donation was for specific maintenance work at the centre.
- The Lottery grant was for additional costs incurred by the Friday morning Connect café activity.

**Designated funds comprise:**

- part of the surplus from 2020 resulting from local authority grant income has been designated by trustees for several specific purposes including marketing, a new website, repairs to the front door of the centre and additional covid-related costs.

**11 LEASE COMMITMENTS**

An agreement to lease the property known as Gamlingay Community Centre for a period of fifty years from the freeholder, Gamlingay Parish Council, was entered into on 17 February 2011. No rental payments are due in respect of this agreement for the period of the lease.

**12 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds £	Unrestricted funds £	Total £
Fixed assets	-	955	955
Current assets	151,758	62,275	214,033
Current liabilities	-	(5,847)	(5,847)
	<b>151,758</b>	<b>57,383</b>	<b>209,141</b>

**GAMLINGAY COMMUNITY CENTRE**

England & Wales - Charity number 1137588

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# Accounts

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## **Gamlingay Community Centre**

**DIRECTORS' REPORT  
AND  
FINANCIAL STATEMENTS**

for the year ended  
31 December 2020

Charity Registration No. 1137588  
Company Registration No. 7343640

# Gamlingay Community Centre

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

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The Board of Directors, whose members are also Trustees, presents its report and financial statements for the year ended 31 December 2020.

#### Reference and Administration Information

<b>Charity name:</b>	Gamlingay Community Centre
<b>Charity registration number:</b>	1137588
<b>Company registration number:</b>	7343640
<b>Registered office and operational address:</b>	Gamlingay Eco-Hub Stocks Lane Gamlingay Sandy SG19 3JR

#### Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Trustees who served during the year were:

Neil Muirhead	<b>Chair</b>
Jackie McGeady	(resigned 31 May 2020)
Benita Scott	
Guy Kiddy	
Paula Wilson	(appointed 1 August 2020)
Jane Savage	(appointed 1 August 2020)
Robert Petch	(appointed 1 August 2020)
Larry New	(appointed 1 August 2020)
John McKee	(appointed 1 August 2020)

#### Background

The charitable company was incorporated on 12 August 2010 and registered as a charity on 26 August 2010, with the specific objective of obtaining a leasehold interest on a property known as Gamlingay Community Centre and subsequent to a major refurbishment of the centre, operating all facilities there.

#### Structure, Governance and Management

##### Governing document

*Gamlingay Community Centre* is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 3 Members. In the event of the company being wound up Members are required to contribute an amount not exceeding £10.

# Gamlingay Community Centre

## DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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### Recruitment and Appointment of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company articles, are known collectively as the Board. Under the requirements of the Memorandum and Articles of Association, the members of the Board are elected to serve, after which one third shall retire each year but are eligible for re-election at the next Annual General Meeting.

### Trustee Induction and Training

The Board has implemented a recruitment and induction procedure. Investment is made in Trustee training as required.

## Objectives and activities

The charity's objective is:

TO PROMOTE WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE, POLITICAL, RELIGIOUS AND OTHER OPINIONS, THE ADVANCEMENT OF EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE AND RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE RESIDENTS WITHIN THE PARISH OF GAMLINGAY.

### Public benefit

The centre is open to all to use for the purpose of events, group meetings and activities. The Parish Council and a library access point are contained within the centre. We have over 25 local groups using the centre on a regular basis. During the year, the Trustees have continued to bear in mind the Charity Commission guidance on public benefit.

The building was constructed to the highest environmental standards and plays an important role in raising awareness about the environment, in and around Gamlingay. The building uses systems and technologies which minimise environmental impact and give the best value for money. The charity has won several awards for its design and environmental value.

## Financial review

The charity received total income of £103,084 in the year (2019: £102,382). Of this, £30,775 related to letting and catering income in connection with operating the centre. The charity also received CJRS income from the Government in the period from April 2020 to December 2020 to cover staff costs totaling £12,091 and local authority grants as part of the Coronavirus support of £27,000.

The charity has a long-term maintenance fund, held in a designated bank account, into which annual contributions are made. The above-mentioned Finance Support Agreement between the charity and the Parish Council stipulates how the annual contribution to the fund is met. This is dependent on the financial results of the charity. For most years, as in 2020, this contribution was met by the Parish Council.

# Gamlingay Community Centre

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### Reserves policy

The Board aim to maintain 'free reserves' of £5,000 at all times to cover any contingency which may arise due to an unforeseen drop in letting income.

#### **Future activity**

The centre has been closed for much of 2020 because of coronavirus lockdown restrictions so the trustees are grateful for local authority support, part of which has been designated by the trustees to protect against loss of income in 2021.

The trustees have a formal budget in place for a three year period to cover projected income and expenditure. The projection for 2021 is to break even on charitable activities.

#### **Statement of Trustees' responsibilities**

The trustees (who are also directors of *Gamlingay Community Centre* for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **Gamlingay Community Centre**

## **DIRECTORS' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2020**

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#### **Exemption statement**

This report has been prepared in accordance with Appendix 5 ("Accounting for Smaller Charities") to the Statement of Recommended Practice on Accounting and Reporting by Charities issued in March 2005, and the Trustees have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

#### **By order of the Board**

N MUIRHEAD  
Chair

Dated: 15 June 2021

# Gamlingay Community Centre

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GAMLINGAY COMMUNITY CENTRE, FOR THE YEAR ENDED 31 DECEMBER 2020**

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I report on the accounts of the company for the year ended 31 December 2020 set out on pages 8 to 12.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended).
- state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

# Gamlingay Community Centre

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GAMLINGAY COMMUNITY CENTRE, FOR THE YEAR ENDED 31 DECEMBER 2020

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CONTINUED...

### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006;  
and
  - to prepare accounts which accord with the accounting records, and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Antoinette Gorst FCCA CTA  
Anstee Gorst  
Chartered Certified Accountants  
Ground Floor Offices  
Unit 4 Eaton Court  
Colmworth Business Park  
Eaton Socon  
St Neots  
PE19 8ER

# Gamlingay Community Centre

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>INCOME FROM:</b>					
Grants	3	27,000	24,951	51,951	30,035
Donations and legacies		-	-	-	36
Investment income - bank interest		63	-	63	1,015
Charitable activities	4	49,056	-	49,056	71,296
<b>Total income</b>		<b>76,119</b>	<b>24,951</b>	<b>101,070</b>	<b>102,382</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	52,405	12,667	65,072	70,317
<b>Total expenditure</b>		<b>52,405</b>	<b>12,667</b>	<b>65,072</b>	<b>70,317</b>
<b>NET INCOME</b>		<b>23,714</b>	<b>12,284</b>	<b>35,998</b>	<b>32,065</b>
Funds brought forward at 1 January 2020		31,183	129,640	160,823	128,758
Funds carried forward at 31 December 2020	10	54,897	141,924	196,821	160,823

The notes on pages 10 to 12 form part of these financial statements.

**Gamlingay Community Centre**  
**Registered company number 7343640**

BALANCE SHEET  
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
<b>FIXED ASSETS</b>	7	763	2,002
<b>CURRENT ASSETS</b>			
Stock		-	-
Debtors	8	22,200	23,561
Cash at bank		177,319	141,567
		<u>199,519</u>	<u>165,128</u>
<b>CURRENT LIABILITIES</b>			
Amounts falling due within one year	9	(3,462)	(6,307)
		<u>(3,462)</u>	<u>(6,307)</u>
<b>NET ASSETS</b>		<u><b>196,821</b></u>	<u><b>160,823</b></u>
<b>CHARITY FUNDS</b>			
<b>Unrestricted</b>			
General fund	10	32,897	31,183
Designated fund	10	22,000	-
<b>Restricted</b>	10	141,924	129,640
<b>TOTAL FUNDS</b>	10	<u><b>196,821</b></u>	<u><b>160,823</b></u>

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 December 2020 and of its surplus for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the Charity.

Approved by the board and signed on behalf of the Trustees:

**N Muirhead**

Approved and authorised for issue on xxxxxxxxxx 2021.

The notes on pages 10 to 12 form part of these financial statements.

**Gamlingay Community Centre**  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2020

**1 ACCOUNTING POLICIES**

a) General

The charity is a limited company registered number 7343640 and its Registered Office is at Gamlingay Eco Hub, Stocks Lane, Gamlingay, Sandy SG19 3JR.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2016) and the Companies Act 2006. The going concern basis assumes that the charity will continue to meet its costs and obligations on an ongoing basis.

The company meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Fixed assets

Capital items are only classed as fixed assets when they are deemed to have an economic useful life of more than one year. Depreciation is provided at rates of 20%-33% pa straight line.

c) Income receivable

Grants received are accounted for in the financial year to which they relate.

Voluntary income and investment income is accounted for in the financial year in which it is received.

d) Charitable activity expenditure

Expenditure is included on an accruals basis. Charitable activity expenditure comprises those costs directly attributable to managing the day to day activity of the charitable company.

e) Pension scheme

The company operates a defined contribution pension scheme. Contributions are charged to the SOFA as they become payable in accordance with the rules of the scheme.

f) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Restricted funds are funds that are to be used with specific restrictions imposed by the donors or funds which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out on the notes to the financial statements.

g) Cash Flow Statement

The financial statements do not include a Cash Flow Statement because the Charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard FRS 102.

**2 STATUS**

The charity is a company registered in England, limited by guarantee and has no share capital.

Members liability is limited to £10 and at the balance sheet date there were 8 members (2019: 5).

**3 GRANTS AND DONATIONS**

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Grants from Gamlingay Parish Council	-	22,957	22,957	29,785
Gamlingay Bowls Club	-	1,544	1,544	250
South Cambs District Council	27,000	-	27,000	-
Donation from Gamlingay Turbine	-	450	450	-
	<u>27,000</u>	<u>24,951</u>	<u>51,951</u>	<u>30,035</u>

**Gamlingay Community Centre**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
<b>4 INCOME FROM CHARITABLE ACTIVITIES</b>				
Income from letting and catering	28,760	-	28,760	58,762
Income from electricity generation	6,450	-	6,450	6,025
Income from events	537	-	537	4,323
Income from Coronavirus Job Retention Scheme	12,091	-	12,091	-
Other income	1,217	-	1,217	2,186
	<u>49,056</u>	<u>-</u>	<u>49,056</u>	<u>71,296</u>

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
<b>5 EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Wages and salaries	22,598	-	22,598	30,872
Direct costs relating to letting and catering	546	-	546	4,981
Premises costs	9,468	-	9,468	14,877
Marketing costs	2,241	-	2,241	3,717
Professional fees	2,276	-	2,276	2,446
Sundry equipment	1,386	-	1,386	656
Depreciation	477	762	1,239	2,022
Repairs and maintenance costs	6,568	11,905	18,473	8,189
Office and general expenses	6,371	-	6,371	1,877
Computer and IT costs	474	-	474	680
<b>Total costs</b>	<u>52,405</u>	<u>12,667</u>	<u>65,072</u>	<u>70,317</u>

No Trustees received any remuneration during the year.

	2020	2019
	£	£
<b>6 STAFF COSTS</b>		
Wages and salaries is made up as follows:		
Gross salaries	22,113	30,682
Employers' pension contributions	103	190
	<u>22,216</u>	<u>30,872</u>

There were 6 employees during the year (2019: 6).  
No employee received over £60,000.

<b>7 FIXED ASSETS</b>		
Cost at 1 January	8,839	6,552
Additions	0	2,287
Cost at 31 December	<u>8,839</u>	<u>8,839</u>
Accumulated depreciation at 1 January	6,837	4,815
Depreciation charged in the year	1,239	2,022
Accumulated depreciation at 31 December	<u>8,076</u>	<u>6,837</u>
Net Book Value at 31 December	<u>763</u>	<u>2,002</u>

<b>8 DEBTORS</b>		
Trade debtors	273	1,669
Taxes and social security costs	138	-
Other debtors and prepayments	21,789	21,892
	<u>22,200</u>	<u>23,561</u>

<b>9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Taxes and social security costs	683	2,039
Accruals and other creditors	2,779	4,268
	<u>3,462</u>	<u>6,307</u>

**Gamlingay Community Centre**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

**10 FUNDS**

Certain funding received by the charity is given with restrictions as to the use of the funds. These funds are classed as restricted funds and are identified below.

<b>RESTRICTED FUNDS</b>	BALANCE BROUGHT FWD £	INCOMING RESOURCES £	OUTGOING RESOURCES £	TRANSFERS £	BALANCE CARRIED FWD £
Sinking fund for long-term maintenance	127,392	21,000	(8,563)	-	139,829
Gamlingay Bowls Club	250	1,543	(1,522)	-	271
Gamlingay Parish Council	1,073	1,957	(2,393)	-	637
Gamlingay Turbine donation	147	450	-	-	597
Co-op Local Community Fund	778	-	(188)	-	590
	<u>129,640</u>	<u>24,950</u>	<u>(12,666)</u>	<u>-</u>	<u>141,924</u>
<b>UNRESTRICTED FUNDS</b>					
Designated fund	-	-	-	22,000	22,000
General fund	31,183	76,119	(52,405)	(22,000)	32,897
<b>TOTAL FUNDS</b>	<u>160,823</u>	<u>101,069</u>	<u>(65,071)</u>	<u>-</u>	<u>196,821</u>

**Restricted funds comprise:**

- The sinking fund payment is an annual sum agreed with the landlord, Gamlingay Parish Council, to build up a fund for major repairs maintenance over a period of 30 years. In accordance with the terms of an agreement with the landlord, the annual sum can be transferred to this fund by the Council or by the charity.
- The bowls club grants are for bowling equipment
- The Gamlingay Turbine donation was given specifically for renovation of the garden at the back of the Kingspan Hall.
- The Co-op local community donation was given specifically for new furniture.
- The Parish Council donation was for specific maintenance work at the centre.

**Designated funds comprise:**

- part of the surplus from 2020 resulting from local authority grant income has been designated by trustees for the specific purpose of covering any loss of income in 2021 as a result of continuing coronavirus lockdown restrictions.

**11 LEASE COMMITMENTS**

An agreement to lease the property known as Gamlingay Community Centre for a period of fifty years from the freeholder, Gamlingay Parish Council, was entered into on 17 February 2011. No rental payments are due in respect of this agreement for the period of the lease.

**12 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds £	Unrestricted funds £	Total £
Fixed assets	763	-	763
Current assets	142,688	56,831	199,519
Current liabilities	-	(3,462)	(3,462)
	<u>143,451</u>	<u>53,369</u>	<u>196,821</u>