

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2022  
for  
Duxford Community Centre**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Statement of Financial Position</b>	8 to 9
<b>Notes to the Financial Statements</b>	10 to 17
<b>Detailed Statement of Financial Activities</b>	18 to 19

## **Duxford Community Centre**

### **Report of the Trustees for the Year Ended 30 April 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Summary of the objectives of the Charity set out in its governing document**

1. To promote the benefit of the inhabitants of the area without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
2. To maintain and manage the Duxford Community Centre in furtherance of the Objects
3. To promote such charitable purposes as may from time to time be determined.

##### **Summary of the main activities undertaken for the public benefit**

The Trustees have borne in mind the Charity Commission guidance on public benefit in setting out their activities for the year.

2021/2022 saw the first full year of the Duxford Community Centre. Because of the on-going Covid pandemic and government regulations, there were, at times, restrictions on numbers and types of groups who could use the Centre and from December 2021 to March 2022, the Centre was only available to therapy and exercise groups, and the Post Office. Since March there have been no restrictions and a wide range of commercial and community groups have used the Centre, providing activities for all ages and interests. Café 19 has proved to be a popular venue, not only for those participating in activities at the Centre but as a meeting place for local residents. Duxford Community Centre also provides venues for private events and parties and is increasingly popular, especially for children's parties. The trustees decided, as a matter of Policy, that regular users would take priority over private events.

The Trustees have continued to provide a Community Rate for local, voluntary, not-for-profit groups so that they are able to hire rooms at the Community Centre at a substantial discount. To encourage involvement in, and support for, the Community Centre, groups receiving this discount are required to be members of the Duxford Community Centre CIO (membership is free) and encouraged to hold a fundraising event for the Centre. This scheme has proved to be popular and the majority of groups using this scheme have generously contributed to the Centre. Private hire by Duxford residents is also discounted.

An early decision was taken that hire charges would not be waived under any circumstances, but Trustees have continued a scheme whereby local voluntary groups or potential groups who wish to use the Centre but are unable to afford it may apply for a grant from the charitable use funds. This has included a weekly Community Coffee morning open to everyone for conversation and companionship. Additionally a representative of the Parish Council is usually available at these events for discussion or assistance.

Trustees have made available, at no cost, facilities for the travelling Post Office to operate two mornings a week in the foyer of the Centre.

Information about the Community Centre, the Trustees and the Duxford Community Centre CIO and its policies and practices is available and regularly up-dated on the DCC website. There is also an increasingly popular DCC Facebook page and Twitter account to publicise various initiatives both by the DCC and by users of the Centre. Articles on the activities of the DCC and users of the Community Centre are also published in the monthly village newsletter.

Direct fundraising by members of the DCC was restricted for much of the year, but a very popular Quiz night was held in October 2021, albeit with restricted numbers. By the end of the reporting period members of the DCC were planning substantial activities around the Platinum Jubilee in concert with other village groups.

## **OBJECTIVES AND ACTIVITIES**

### **Additional details of objectives and activities**

Having successfully opened the Community Centre in 2020 the main objective in 2021/2022 has been to ensure the long-term success of the Community Centre. There are three aspects of this;

1. financial viability
2. user satisfaction leading to further growth
3. support from the local community.

The beginning of the new financial year provided an opportunity for Trustees to review hire charges in light of usage during the first year. Reluctantly the decision was made to raise charges by approximately 25% for commercial users and significantly less for community users. Although the percentage seems very high, in monetary terms it was more modest. In particular the need to establish a depreciation fund and to fund at least, a part-time duty manager informed this decision. Three months notice of the price increases was given and the decision did not result in any loss of business. It is intended that rises in hire charges will be much smaller in future years.

As events and activities at the Community Centre have increased Trustees have used the experience to develop and refine policies especially around one-off activities. Decisions were made to restrict bookings for private evening events to Duxford residents to minimise parking and noise problems for nearby residents, and a process was put in place for inductions for all new users. The reason for this is twofold; to ensure that the Community Centre is aware of the needs of the user and appropriate furniture and equipment is available and to make the user aware of noise, health and safety requirements. Other conditions for hire of rooms in the Centre were also refined in the light of experience.

Trustees continued to develop the facilities of the Centre. New staging and stage lighting have been purchased offering further opportunities for local and visiting dramatic and music groups.

Once usage restrictions were lifted the Community Centre saw a significant growth in occupancy in all categories; commercial community based and private functions.

From the first Café 19 proved to be very popular both with community centre users and local residents. One downside of this was increasing pressure on storage areas. Consequently the decision was made to build an outside storage area for bins and maintenance equipment for the Centre. As well as the café the leaseholder offers a catering service for private functions.

Continued uncertainty over Covid restrictions and lockdowns made the employment of a manager, even on a part-time basis, unviable for this year. Therefore Trustees continued to volunteer to act as Duty Managers and a rota ensures that someone is available each day to open up and close down the Centre and be available if users of the Centre need assistance. Ad hoc assistance with late night lock-ups is being trialled.

The AGM for 2020/2021 was held in August 2021. Under the Charity's Constitution three Trustees were required to stand down. One did not seek re-election while the other two Trustees were re-elected and a further nominee was also elected. A further Trustee was appointed in October 2021 and also took up the post of Treasurer.

## **Duxford Community Centre**

### **Report of the Trustees for the Year Ended 30 April 2022**

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#### **ACHIEVEMENT AND PERFORMANCE**

By the end of the reporting period the Duxford Community Centre had established itself at the centre of Duxford village life. A wide variety of community groups regularly use the Centre and residents of all ages can access a wide range of activities, both commercial and community based. It is also a social hub. In the wider community, education, health and business groups are also finding the Centre a welcoming space. Occupation rates are steadily rising. Financially the Centre is on a sound footing although Covid restrictions for much of the year have inevitably had an effect.

All this has been achieved through the work of volunteers, especially the Trustees. Operating a booking system, publicity, management, engaging with hirers and the public in general, minor maintenance have all been tackled with enthusiasm and goodwill. This work, which is in addition to the regular duties of the Trustees, amounted to 1,857 hours during the year. If it had been carried out by a paid employee at a salary of £14 per hour would amount to £25,998. Trustees recognise that this level of volunteer activity is unviable in the long term and intend, now that restrictions have been removed, to move toward a paid manager. Meanwhile thanks are due to all those who have contributed during the year.

Membership of the Duxford Community Centre CIO, both individual and organisational, has grown steadily during the year and provided support to the Trustees and the Community Centre. Trustees look forward to this continuing and developing into the future.

#### **FINANCIAL REVIEW**

##### **Financial position**

At the start of the reporting period the amount of funds in the Charity's bank account totalled £33,464.

During the year the Charity received total income of £73,982 (2021 - £65,899).

The charity received three grants from South Cambridgeshire District Council totalling £12,667 (2021 - £12,908): £8,000 as a Restart Grant; £2,667 as an Omicron Covid grant; and a Community Chest Grant of £2,000 which was to be used towards new storage area. The charity received a refund from HMRC and various donations totalling £10,889 (2021 - £21,340). Income from fundraising events totalled £10 (2021 - £60).

In addition rent of £4,000 (2021 - £Nil) and electricity recharges of £9,790 (2021 - £927) was received from Café 19.

The balance of £36,626 (2021 - £10,024) came from Room Hire. 2021 also included a refund from Duxford Parish Council of £20,287 and other income of £353.

During the period the Charity expenditure totalled £63,560 (2021 - £43,049). The largest outlays were for electricity; £18,274 (2021 - £6,856) including that used by Café 19, but as noted above Café 19 repaid £9,790. Accountant and Bookkeeping fees and end of year examination of accounts amounted £5,416 (2021 - £7,909), insurance £2,175 (2021 - £1,244), depreciation £15,384 (2021 - £Nil) and cleaning £10,911 (2021 - £3,385).

In addition new equipment was purchased including Rapid Platform, Scaffolding Tower, Acoustics, Tables, Laptop and New Storage Area attached to the side of the building.

At the end of the accounting period, the amount in the Charity Bank totalled £41,678.

External advisers were appointed to examine independently the Charity's account for the period. The examination was performed by HSA & Co in July 2022.

##### **Reserves policy**

Overall the financial position of the charity remains healthy, though the trustees continue to pay close attention to the mix of activities in order to ensure that in trying to achieve its objectives it does not lead to deterioration in the financial stability of the charity.

#### **FUTURE PLANS**

For the future the trustees want to develop the facilities and make improvements where possible and ensure the long term success of the Community Centre.

## **Duxford Community Centre**

### **Report of the Trustees for the Year Ended 30 April 2022**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Constitution adopted 28 April 2014, amended December 2019 and February 2021

##### **Charity constitution**

Charitable Incorporated Organisation

##### **Recruitment and appointment of new trustees**

Trustees are elected or re-elected by members at the Annual General Meeting.

The Charity Trustees are responsible for the general control and management of the Charity. The Trustees give their time freely and receive no remuneration or other financial benefits. The Charity has not employed any paid staff over the reporting period.

Duxford Community Centre remained open through 2021/2022 but the range of activities was limited at times by government restrictions relating to the Covid pandemic.

Fourteen meetings of the Board of Trustees' took place during the period of this Report, fortnightly during the first two months, then approximately monthly. The frequency of meetings at the beginning of the reporting period reflected the re-opening of the Community Centre after compulsory Covid restrictions were lifted and the need to ensure that appropriate practices and policies were in place and working. Where it was deemed necessary, meetings were held by Zoom; face-to-face meetings were held at the Community Centre.

Working parties continued to meet to develop and refine policies relating to the operations of the Community where necessary.

No General or Public meetings were held during the year. For part of the period Government policies restricted the numbers allowed to meet. When all restrictions were lifted the Trustees considered that the continuing prevalence of high infection rates made it inadvisable to bring together potentially large numbers of people inside.

The Trustees ensure that any activities involving children have volunteers in attendance who hold up-to-date Disclosure Barring Service (DBS) checks.

A number of the Trustees have successfully completed a Fire Extinguisher Awareness course

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

1157964 (England and Wales)

##### **Registered Charity number**

1157964

##### **Registered office**

Hunts Road  
Duxford  
CAMBRIDGE  
CB22 4RE



## **Duxford Community Centre**

### **Report of the Trustees for the Year Ended 30 April 2022**

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#### **Trustees**

Mrs C Lawrance Treasurer (appointed 3.11.21)  
Mr T N Clarke Chair  
Mr R J Brisley (appointed 21.8.21)  
Mrs B Barker  
Mr M P Hyde  
Mrs J Tarrant Secretary  
Mr P W Dee  
Ms L Hale  
Dr H A S Tarrant  
Mr A R Bywaters  
Ms S J Clarke  
Mrs P Chudleigh (resigned 21.8.21)

#### **Independent Examiner**

HSA & Co  
Chartered Accountants  
Lewis House  
Great Chesterford Court  
Great Chesterford  
Essex  
CB10 1PF

#### **TRUSTEES' RESPONSIBILITY STATEMENT**

The trustees (who are also the directors of Duxford Community Centre for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Approved by order of the board of trustees on 24 August 22 and signed on its behalf by:

  
.....  
Mrs C Lawrance - Trustee

**Independent Examiner's Report to the Trustees of  
Duxford Community Centre**

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**Independent examiner's report to the trustees of Duxford Community Centre ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Adam Burt ACA FCCA  
HSA & Co  
Chartered Accountants  
Lewis House  
Great Chesterford Court  
Great Chesterford  
Essex  
CB10 1PF

Date: 30/08/2022



**Duxford Community Centre****Statement of Financial Activities  
for the Year Ended 30 April 2022**

		Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	4	10,889	-	10,889	21,340
<b>Charitable activities</b>					
Room hire	6	36,626	-	36,626	10,024
Other trading activities	5	10	-	10	60
Other income		26,457	-	26,457	34,475
<b>Total</b>		73,982	-	73,982	65,899
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Room hire	7	63,560	-	63,560	43,049
<b>NET INCOME</b>		10,422	-	10,422	22,850
<b>Transfers between funds</b>	16	7,427	(7,427)	-	-
<b>Net movement in funds</b>		17,849	(7,427)	10,422	22,850
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		66,198	7,427	73,625	50,775
<b>TOTAL FUNDS CARRIED FORWARD</b>		84,047	-	84,047	73,625

**Duxford Community Centre****Statement of Financial Position  
30 April 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	46,149	-	46,149	40,272
<b>CURRENT ASSETS</b>					
Debtors	13	4,801	-	4,801	2,175
Cash at bank		41,678	-	41,678	33,464
		<u>46,479</u>	<u>-</u>	<u>46,479</u>	<u>35,639</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(8,581)	-	(8,581)	(2,286)
<b>NET CURRENT ASSETS</b>		<u>37,898</u>	<u>-</u>	<u>37,898</u>	<u>33,353</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>84,047</u>	<u>-</u>	<u>84,047</u>	<u>73,625</u>
<b>NET ASSETS</b>		<u>84,047</u>	<u>-</u>	<u>84,047</u>	<u>73,625</u>
<b>FUNDS</b>	16				
Unrestricted funds				84,047	66,198
Restricted funds				-	7,427
<b>TOTAL FUNDS</b>				<u>84,047</u>	<u>73,625</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**Duxford Community Centre**

**Statement of Financial Position - continued**  
**30 April 2022**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 August 22 and were signed on its behalf by:

C Lawrance  
Mrs C Lawrance - Trustee

J Tarrant  
Mrs J Tarrant - Trustee

## 1. STATUTORY INFORMATION

Duxford Community Centre is a charitable company limited by guarantee registered in England and Wales. The registered charity number, company number, and principle address can be found on the Reference and Administrative Details page.

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

The presentation current of the financial statements is the Pound Sterling (£).

## 2. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Income from grants and donations

Donations and grants including Covid 19 support grants are recognised when they have been communicated and received in writing with notification of both the amount and settlement date.

In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

### Hall hire income

Income relating to hall hire is initially recognised on the date that it is invoiced. Income relating to bookings occurring after the year end is then deferred and recognised as a creditor in the financial statements.

### Rents received and electricity recharges

Income relating to rent received and electricity recharges are initially recognised on the date that it is invoiced. Income accrued but not invoiced in the period is recognised as a debtor in the financial statements.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

## 2. ACCOUNTING POLICIES - continued

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

As such the charity can expect to be able to meet its liabilities as they fall due in the period of at least 12 months from the date of approval of these accounts. However, there can be no certainty in relation to these matters.

On this basis the Trustees have concluded that the charity is a going concern. The financial statements do not include any adjustments that would result from the charity not being able to meet its liabilities as they fall due.

## 3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires the charity's trustees to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the levels of income and expenditure reported for the year. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant, however the nature of estimation means that actual outcomes could differ from those estimates.

The trustees do not consider there to be any significant judgements, estimates, and assumptions that require the further explanation than that disclosed within the charity's accounting policies and the notes to these financial statements.

## 4. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	10,889	14,800
Grants	-	6,540
	<u>10,889</u>	<u>21,340</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Peter Stibling donation	-	6,540
	<u>-</u>	<u>6,540</u>

**Duxford Community Centre****Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022****5. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising events	10	60
	<u>          </u>	<u>          </u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Charitable activities	36,626	10,024
Activity Room hire		
	<u>          </u>	<u>          </u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Room hire	42,760	20,800	63,560
	<u>          </u>	<u>          </u>	<u>          </u>

**8. SUPPORT COSTS**

	Other	Governance costs	Totals
	£	£	£
Room hire	15,384	5,416	20,800
	<u>          </u>	<u>          </u>	<u>          </u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	936	1,475
Auditors' remuneration for non audit work	4,480	6,434
Depreciation - owned assets	15,384	-
	<u>          </u>	<u>          </u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.



**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	13,507	7,833	21,340
<b>Charitable activities</b>			
Room hire	10,024	-	10,024
Other trading activities	60	-	60
Other income	34,475	-	34,475
<b>Total</b>	58,066	7,833	65,899
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Room hire	42,141	908	43,049
<b>NET INCOME</b>	15,925	6,925	22,850
<b>Transfers between funds</b>	5,521	(5,521)	-
<b>Net movement in funds</b>	21,446	1,404	22,850
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	44,752	6,023	50,775
<b>TOTAL FUNDS CARRIED FORWARD</b>	66,198	7,427	73,625

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 May 2021	32,441	7,831	40,272
Additions	20,819	442	21,261
At 30 April 2022	53,260	8,273	61,533
<b>DEPRECIATION</b>			
Charge for year	13,316	2,068	15,384
<b>NET BOOK VALUE</b>			
At 30 April 2022	39,944	6,205	46,149
At 30 April 2021	32,441	7,831	40,272

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	2,317	-
Prepayments	2,484	2,175
	<u>4,801</u>	<u>2,175</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	4,175	-
Accruals and deferred income	4,406	2,286
	<u>8,581</u>	<u>2,286</u>

**15. LEASING AGREEMENTS**

The Community Centre is owned by the Duxford Parish Council and leased to the Duxford Community Centre on a profit share basis for a period of 25 years as per the Lease agreement dated 27 July 2020. No payment was necessary for 2021/22 (2020/21- £Nil) under the terms of the agreement.

**16. MOVEMENT IN FUNDS**

	At 1/5/21	Net movement in funds	Transfers between funds	At 30/4/22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	51,280	10,422	12,345	74,047
Fundraising	118	-	(118)	-
Stage	6,800	-	(6,800)	-
Working Capital Reserve	8,000	-	-	8,000
Events Committee	-	-	2,000	2,000
	<u>66,198</u>	<u>10,422</u>	<u>7,427</u>	<u>84,047</u>
<b>Restricted funds</b>				
Kitchen	6,158	-	(6,158)	-
Stage	1,000	-	(1,000)	-
Audio visual equipment	269	-	(269)	-
	<u>7,427</u>	<u>-</u>	<u>(7,427)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>73,625</u>	<u>10,422</u>	<u>-</u>	<u>84,047</u>

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	73,982	(63,560)	10,422
<b>TOTAL FUNDS</b>	<u>73,982</u>	<u>(63,560)</u>	<u>10,422</u>

Comparatives for movement in funds

	At 1/5/20 £	Net movement in funds £	Transfers between funds £	At 30/4/21 £
<b>Unrestricted funds</b>				
General fund	38,952	21,607	(9,279)	51,280
Fundraising	-	118	-	118
Stage	-	-	6,800	6,800
Working Capital Reserve	-	-	8,000	8,000
Professional fees	5,800	(5,800)	-	-
	<u>44,752</u>	<u>15,925</u>	<u>5,521</u>	<u>66,198</u>
<b>Restricted funds</b>				
Kitchen	6,023	135	-	6,158
Stage	-	1,000	-	1,000
Audio visual equipment	-	5,790	(5,521)	269
	<u>6,023</u>	<u>6,925</u>	<u>(5,521)</u>	<u>7,427</u>
<b>TOTAL FUNDS</b>	<u>50,775</u>	<u>22,850</u>	<u>-</u>	<u>73,625</u>

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,948	(36,341)	21,607
Fundraising	118	-	118
Professional fees	-	(5,800)	(5,800)
	<u>58,066</u>	<u>(42,141)</u>	<u>15,925</u>
<b>Restricted funds</b>			
Kitchen	1,043	(908)	135
Stage	1,000	-	1,000
Audio visual equipment	5,790	-	5,790
	<u>7,833</u>	<u>(908)</u>	<u>6,925</u>
<b>TOTAL FUNDS</b>	<u><u>65,899</u></u>	<u><u>(43,049)</u></u>	<u><u>22,850</u></u>

Kitchen

This fund was created following a donation in 2020 from a women's meeting group. The purpose of the fund is to cover costs of purchasing equipment and maintenance of the communal kitchen.

Stage

The restricted fund was created to fund the purchase of specialist theatrical lighting tracking for the stage at the community centre. The unrestricted fund was created to fund the purchase of demountable moveable staging for theatre and band productions.

Audio visual equipment

This fund was created to purchase audio and visual equipment for the community centre.

Events committee

This fund was created to allocate funds to cover the costs of events held by the community centre.

Working capital reserve

This fund was created to cover the cost of future maintenance of the centre and equipment.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2022.

In the year ended 30 April 2021 there were two related party transactions during the year. A receipt of £20,287 was received from Duxford Parish Council of which Peter Dee (Trustee) and Malcolm Hyde (Trustee) are members. Edward Harris who is also a Duxford Parish Council member donated £1,000 for use of a storage cupboard for five years for the local youth club.

**18. CHANGE OF BASIS**

The financial statements have been prepared on an accruals basis, whereby previously they were prepared on a receipts and payments basis. This change has been made to ensure the financial statements show an accurate reflection of the financial position of the charity at the year end, including adjustments for the depreciation of fixed the assets held by the charity, inline with their use.

**Duxford Community Centre****Detailed Statement of Financial Activities  
for the Year Ended 30 April 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	10,889	14,800
Grants	-	6,540
	<u>10,889</u>	<u>21,340</u>
<b>Other trading activities</b>		
Fundraising events	10	60
<b>Charitable activities</b>		
Charitable activities	36,626	10,024
<b>Other income</b>		
Electricity Recharges	9,790	927
Duxford Parish Council refund	-	20,287
Other Income	-	353
Rents received	4,000	-
Covid-19 business support	12,667	12,908
	<u>26,457</u>	<u>34,475</u>
<b>Total incoming resources</b>	<b>73,982</b>	<b>65,899</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	1,141	-
Insurance	2,175	1,244
Light and heat	18,274	6,856
Telephone	1,007	570
Postage and stationery	71	103
Advertising	-	72
Sundries	-	909
Repairs & Maintenance	5,349	5,855
Furnishings & Fittings	66	937
Cleaning	10,911	3,385
Centre Supplies	3,204	5,954
Subscriptions	232	-
Security	72	-
IT software & consumables	258	1,455
	<u>42,760</u>	<u>27,340</u>
<b>Support costs</b>		
<b>Other</b>		
Depreciation	15,384	-



**Duxford Community Centre****Detailed Statement of Financial Activities  
for the Year Ended 30 April 2022**

	2022 £	2021 £
<b>Other</b>		
<b>Governance costs</b>		
Auditors' remuneration	936	1,475
Auditors' remuneration for non audit work	4,480	6,434
Legal fees	-	7,800
	<u>5,416</u>	<u>15,709</u>
Total resources expended	<u>63,560</u>	<u>43,049</u>
<b>Net income</b>	<u><u>10,422</u></u>	<u><u>22,850</u></u>