

CAMBRIAN COMMUNITY CENTRE

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

The Board of Trustees as at 16 th September 2025	Ms Sue Pendle (Chair) Ms Pamela Fleming Mrs Maria Kell Mr Nigel Lanch (appointed 18 th March 2025) Ms Kate McCormack Mrs Claudia McVie (appointed 20 th May 2025) Ms Elizabeth Nash Mr Thomas O'Malley Mr Brian Shea (Treasurer) Mr Michael Weidman (appointed 18 th March 2025)
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Mr Nick Aked was a trustee throughout the 2024/25 financial year until he stood down on 15th July 2025.

Registered office	Caplan Court 1 Grove Road Richmond upon Thames TW10 6SN
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Independent Examiner	Mr A Craig 16 Cranmer Road Hampton Hill Middlesex TW12 1DW
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Registered Charity Number	1151011	Company Number	08268372
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TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their report and the financial statements of the Charity for the year ended 30th June 2025.

Background and Status

Cambrian Community Centre (the “Centre” or “CCC”) opened in 1989 as part of the Queen’s Road Estate development and under the auspices of Richmond Parish Lands Charity (RPLC), now renamed Richmond Foundation (RF). Its constitution was amended in 1999 and it became a registered charity in June of that year. In 2002 the privately-run Workhouse Gym came under the management of the CCC, at which point it became the Community Gym.

On 1 July 2013 the Centre became an incorporated charity, limited by guarantee, under a new charity number (1151011) and registered at Companies House (number 08268372).

Charitable Objectives

The Centre is situated in the Queen’s Road Estate, an area of social and sheltered housing. The local population has a significant proportion of people living alone and is characterised by an older age profile, higher levels of unemployment, economic inactivity and low income and of ill-health and disability. The Centre serves the local and wider community.

The objectives of the Charity are set out in its Articles of Association and the Trustees have summarised them as follows:

The Centre works to improve health and community strength by providing exercise and leisure activities and encouraging participation. We welcome everyone and we particularly focus on people who may be disadvantaged by health, disability, age, social or economic circumstances.

Governance, Management and Staffing

The Trustees hold six bi-monthly meetings per year. The Board sets up Trustee sub-groups from time to time to focus on specific pieces of work. The Annual General Meeting for 2023/24 took place in November 2024.

New Trustees are recruited as and when necessary. Prospective Trustees are asked to provide a range of information by completing a Trustee application form and to visit the Centre and meet with a small panel of Trustees where their potential involvement with the Centre will be further explored. They are also required to provide two referees and are invited to observe a Trustee meeting. A vote is taken by Trustees to confirm their acceptability to the Board. Induction and support of a new Trustee is undertaken by the Chair and one other Trustee.

Trustees delegate the day-to-day management of the Centre to the part-time Charity Director and Centre Manager who are expected to adhere to the aims and objectives and policies of the Charity. The Chair, Charity Director and Centre Manager meet regularly and also meet with the Treasurer regularly. The Charity Director and Centre Manager report to the Trustees at their bi-monthly meetings. The Centre also employs a part-time Gym Manager, part-time gym staff and a Stay and Play leader, and engages self-employed tutors and instructors to

deliver other activities.

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Review of the year 2024/25

Overview

We are pleased to be able to report that, during 2024/25, and in line with the strategic plan, the Centre has:

- Achieved a further growth in the level of activity in the gym, a 16% increase in the total number of attendances at the gym and a 27% increase in the number of exercise referrals to the gym. This is the third successive year in which the level of activity in the gym has grown;
- Extended the programme of free, open access, weekly sessions at the Centre by introducing a Stay and Play session on Thursday mornings;
- Developed and implemented a policy framework for the Activity Programme;
- Extended the staffing structure to include a part time Charity Director to support the continuing development and growth of the Centre;
- Successfully completed the work on the new extended kitchen in the Centre;
- Made significant progress in developing proposals, and funding commitment from Richmond Foundation, for a wider refurbishment of the Centre;
- Established a permanent extension to the Gym opening hours on a Thursday;
- Secured, following a process of research and review, a software package suitable for our needs for Users to book and pay for Activity and Gym sessions
- Introduced a Gym Bursary Scheme to enable people on means tested benefits or low incomes to access the gym at 50% of standard gym fees;
- Ended the year with a very positive financial position having benefitted from both strong operating performance and a range of grants (detailed below).

The Trustees are very appreciative of all the work done by the Charity Director, Centre Manager, Centre staff, freelance tutors and staff and volunteers of The Real Junk Food Project (TRJFP) in ensuring the delivery and development of the wide range of activities from the Centre.

Summary of our Activities

The Centre fulfils its charitable aims by:

- Delivering a programme of Community Activities (CAP) from the Centre;
- Delivering a programme of weekly free open access sessions: Community Space with Table Tennis, Stay and Play and, in partnership with TRJFP, the Wednesday Lunch café;
- Providing a Community Gym for the local community;
- Running a Health Referral Scheme to the Gym for people referred for specialist rehabilitative exercise programmes and support;
- Ensuring accessibility to our Activities Programme and Gym through subsidised, affordable user fees;

- Hiring out the Centre's two Community Rooms to local organisations and individuals who also provide relevant activities.

Community Activities Programme (CAP)

The objective of the CAP is to provide low cost, accessible, opportunities for local people to foster their health and wellbeing through participation in activities, skill development and social engagement. The programme consists of yoga, Pilates, choir, drawing, creative writing, chair yoga, gentle weights, a cardiac exercise class and the free, open access community space with table tennis and Polybat.

In 2024/25 there were a total of 171 people registered with the CAP programme which is a small decrease from 180 people in 2023/4. 367 sessions (366 in 2023/24) were delivered during the year across the various activities and there were 2930 individual attendances (a decrease of 5.7% from 3107 in 2023/24).

Following the substantial growth in the CAP in 2023/24 (67% increase in the number of activity sessions provided and 37.5% increase in the number of individual attendances) we focused this year on consolidation, developing a CAP Policy Framework and introducing a system to collect user feedback. This enabled us to focus on ensuring that the CAP programme is meeting user needs and is sustainable. This led us to taking the decision, after careful consideration, to discontinue Tai Chi, because of low attendance. The slight drop in numbers partly arises from that decision.

We also know these activities make a significant contribution to the improvement of health and well-being of local residents because of the feedback we receive from participants, for example:

"Brilliant (Pilates) teacher - knowledgeable, professional, caring, good communicator. The Centre offers a wide range of activities at very reasonable cost, within a welcoming friendly environment. Loved and appreciated by the community of all ages and backgrounds"

In respect of the profile of CAP participants 78% are female, 74% are over 70 years of age and 16% identify themselves as disabled. 78% of participants indicated they were white, 3% Asian and 5% were from other ethnic groups or of mixed ethnicity.

Just under 71% of participants are from TW10 (Richmond Hill, Ham and Petersham) and TW9 (North Richmond and Kew).

In addition, we provide a subsidised or free room space to local organisations where this represents an investment in the local community. This includes TRJFP, which provides the Wednesday Lunch Café, an English as an Additional Language group and Shepherd's Star to facilitate their Christmas Hamper scheme for local disadvantaged families.

There has been a significant increase of people at the Wednesday Lunch Cafe. A total of 3,156 'bellies' were fed from the Centre, an increase of 28% on the previous year.

A new weekly term time Stay and Play session was introduced on Thursday mornings from January 2025. There were a total of 87 Parent/carer attendances and 100 child attendances between January and July. These sessions provide an affordable space for children to learn, play and socialise. On two occasions RUILs Health and Wellbeing workers provided health checks to all adults who wanted one, and Habitats and Heritage provided an information session on energy saving options for the home.

Community Gym

The Community Gym is open to everyone and offers affordable gym facilities to local people. In addition, a wide range of local NHS services (e.g. GPs, physiotherapy teams including cardiac, respiratory, orthopaedic and neurology teams) and mental health groups and other charities refer patients and clients to the gym for rehabilitation exercise. People referred are assessed and guided by staff with specialist qualifications and experience and they are provided with discounts on their initial gym sessions to encourage their engagement in rehabilitative exercise and continuing gym-based exercise. This gym is the only gym in the LBRuT that provides this service.

The Gym has been supported by the South West London Integrated Care Board's (SWL ICB) Health Inequality Fund (HIF) to, amongst other things, extend the gym's opening hours into the early evening on two days a week, on a trial basis. This funding ceased at the end of March 2025 but we have been able to maintain limited extended opening on a Thursday.

The number of regular gym users, at the end of the year, has increased to 191, an increase of 14% from 167 at the end of 2023/24.

In respect of the profile of Gym Users, at the end of 2024/25, 59% were over 70 years of age and 60% were female. 32% of regular gym users identified themselves as disabled. 83% identified themselves as white, 4% as Asian and 3% as of mixed ethnicity or from other ethnic groups.

There was a total of 7,261 visits to the Gym during the year, an increase of 16% (6,285 in 2023/24). There were 118 new health referrals in 2024/25 (a 27% increase from 93 in 2023/4).

Gym Users during the 2024/25 period, broken down by method of payment, were as follows:

Method of Payment	2024/25		2023/24	
	People	Visits	People	Visits
Annual Subscription	22	1,222	23	1,121
Monthly Standing Order	55	3,765		3,312
'Pay as you go' per session	122	2,016	104	1,559
Medical referrals - initial discounted rate	55	258	61	293
Total	265¹	7,261	237	6,2855

We know that the gym is effective in improving health and well-being because of the individual data and case studies we collect, the proportion of people referred to the gym who maintain their gym visits after the initial discounted sessions have expired and from feedback from gym users, for example:

"The exercise referral scheme at the Cambrian Gym has helped me immensely. Not only for its physical aspects but the mental challenge. The scheme has been a brilliant way to get from hospital back to the normal world. I am stronger physically; it has improved my balance, and I have found it very enjoyable."

¹ The number of regular gym users at the end of the year is lower than the number of gym users attending the gym during the 12 month period because of turnover during the course of the year.

After a successful gym-based fundraising event raised nearly £3,000, a Gym Bursary Scheme was created to support gym members in receipt of means tested benefits or low income. The bursary scheme provides a 50% discount on gym fees and now supports 11 gym users.

Community Room Hire

We hire out the Community Rooms:

- To local individuals and organisations who are offering regular activity sessions which add value to the Centre's offer to the local community; and
- For one-off events, for example, children's birthday parties and meetings.

The Community Rooms are used by a diverse range of local organisations catering to a broad spectrum of local residents, for example, ENABLE who run weight management and lifestyle courses for people referred to them by health services, SEN Unity school holiday play scheme, adult life drawing, peer to peer support groups, hypnobirthing classes and children's play therapy.

The early part of the year saw a steep decline in the level of room hire activity mostly as a result of the economic pressures on a couple of small organisations who had been making significant use of the Centre. Overall, the level of Room Hire activity was significantly less than in 2023/4. We have, however, seen a recovery in the level of room hire activity in the second half of the financial year as new groups have been attracted to the Centre.

Support Received

We are grateful to Richmond Foundation (formally RPLC) which, as our Landlord, has supported us in a number of ways this year.

We are pleased to have secured a range of grants that have benefitted the Centre during 2024/25. We are particularly grateful to:

- Richmond Foundation for a 3-year Core Costs grant;
- The SWL ICB Health Inequalities Fund for support for the Gym,;
- The LBRuT's Cost of Living Fund, to support the Centre's Community Space with Table Tennis, the weekly Lunch Café and the new Stay and Play session;
- The Heathrow Community Trust for support for the CAP;
- LBRuT Community Fund for funding for the new kitchen;
- City Bridge Trust to support an Accessibility Audit of the Centre;
- Victoria Foundation to enable us to purchase a specialist piece of gym equipment; and
- Garfield Weston Foundation for Core Cost funding.

We are also grateful for the support we receive in other ways from many people and organisations including, but not limited to, Councillors and Officers of LBRuT and Richmond Council for Voluntary Service.

We also want to give particular thanks to people who give their time as volunteers to support the Centre in a range of different ways.

Risk Statement

The trustees recognise that effective management of risk is essential to the charity's ability to deliver its charitable objectives for the benefit of the local community. The key risks identified during the year relate to:

- maintaining financial stability;

- resignations of key staff or Trustees;
- the planned upcoming capital improvement work;
- our IT systems, both vulnerabilities of the existing system and the planned implementation of a new booking system; and
- safeguarding and health and safety.

The Trustees maintain an Organisational Risk Assessment as well as a specific Buildings and Environs Risk Assessment. Both are reviewed regularly by the Trustees with any corrective actions taken as necessary. Financial performance is also monitored at each bi-monthly Trustee meeting. The Centre has a suite of Policies in place, including Safeguarding, Health and Safety, Data Protection, Staff Code of Conduct and Financial including a Reserves Policy. These are also reviewed and updated as necessary by Trustees.

The Trustees are satisfied that, while the Centre operates in an uncertain environment, the systems and procedures in place are adequate to mitigate identified risks to a reasonable level.

Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 12–13.

For the third year in a row, the Centre's overall financial position improved markedly. As well as being supported by several generous grants, operating trends were also encouraging, with noticeable higher gym and Community Activities revenue more than offsetting a decline in Room Hire revenue. The Centre achieved an improvement in underlying expenses, following two years of significant inflation-induced increases.

As a result, the Centre generated a surplus on Unrestricted Funds of £31,992. This was easily the strongest performance the Centre has achieved going back at least seven years.

Part of this surplus has been allocated to Unrestricted Designated Funds. Starting in 2024/25 the Centre has been setting aside income to fund the regular replacement of gym equipment. Allocations to Designated Funds amounted to £3,000 for this purpose. Additionally, the Trustees took the decision to allocate a further £20,000 to cover risks arising from the Centre's planned building project. Risks include both a gap between expenditure and grant funding for building works and the potential for lost revenue if the Centre needs to close or operate on a reduced basis. Unrestricted Designated Funds in consequence have grown from £35,000 to £58,000. Of the £58,000, £55,000 is earmarked for the building project and £3,000 for the regular replacement of gym equipment.

Net of this allocation, Unrestricted General Funds increased by £8,992. This is on a par with the 2023/24 increase, with these two financial years representing a marked improvement in the Centre's financial position. Unrestricted General Funds as of 30 June 2025 were £79,879 and remain in excess of our minimum target.

Restricted Funds remained robust at £59,338, albeit lower than the June 2024 level of £74,195. The June 2024 level included approximately £24,000 of grant funding which was spent immediately thereafter on the Centre's new kitchen. A meaningful portion of the June 2025 balance is earmarked for initiatives to be undertaken in the coming financial year.

Overall reserves as of 30 June 2025 were £197,216 (2024: £180,081). This significant improvement in financial health positions the Centre well to continue to grow the activities and value it offers users and the wider community.

Detail by Function

The following commentary relates to the Centre's three main functions as well as Central Costs and focuses on Unrestricted Funds.

Room Hire revenue declined significantly, from £24,847 to £15,620, as several of the Centre's core hirers ceased to operate. In the second half of the financial year, Room Hire revenue started to rebuild as the Centre attracted new regular hirers.

Gym revenue continued to expand, from £37,696 to £42,679. Revenue is now comfortably in excess of the previous pre-COVID peak of approximately £33,000. Efforts to encourage more users to join via a health referral, to process referral applications more quickly, and to encourage new non-referral users all contributed to this improvement. As noted above, these initiatives have been supported by several grants, and the Trustees are pleased that they are showing tangible results. After taking into consideration the considerable grant support for Gym activities, Gym revenue more than covered costs, the first time this has been the case for several years. Net of grant support, these costs amounted to £37,710. The full cost of running the Gym, before considering grants, was £106,004. The Gym's financial performance in 2025/26 will be more challenging as the SWL ICB Health Inequalities Fund is no longer available and the Centre does not anticipate obtaining the same level of grant support to support the gym.

Community Activities revenue also continued to grow robustly, to £16,419 (2024: £14,492). Similar to the Gym, after taking into consideration generous grant support, Community Activities revenue more than covered costs of £9,010. Before considering grants, the function generated a large deficit, with gross costs amounting to £44,083. This demonstrates the value provided by grants as they enable the Centre to offer activities at affordable prices, and sometimes free of charge.

Central costs increased from £60,791 to £107,567. The increase is entirely explained by the new position of Charity Director (starting in June 2024) and the expense associated with installing a new kitchen. Both of these items are fully covered by grant income and net of these two items there was an underlying improvement in expenses.

Reserves Policy

The Centre has accumulated reserves of £197,216 (2024: £180,081) of which £79,879 (2024: £70,887) relate to Unrestricted General Funds, £58,000 (2024: £35,000) to Unrestricted Designated Funds and £59,338 (2023: £74,195) to Restricted Funds.

Unrestricted General Funds

The Centre operates a Reserves Policy which determines the level of Unrestricted Funds it is required to hold as reserves or working capital to:

- maintain the Centre's core activities and ensure continuity as a going concern in the event that funding from external sources for these activities is seriously curtailed;
- meet contractual liabilities, including redundancy pay, amounts due to creditors and amounts due under leases, should the Centre have to close; and
- meet unexpected costs arising from a major unforeseen event such as the failure of gym equipment, staff illness and legal costs to defend the Centre's interests.

It is the aim of the Trustees that the Charity holds Unrestricted General Funds equivalent to the Charity's total expenses projected over the coming six months. It is considered that in most years this level of reserves will be sufficient to cover the potential liabilities discussed above. For 2024/25, this equates to a minimum target of £72,000. As noted, Unrestricted General Funds finished the year at £79,879, in excess of this target.

Unrestricted Designated Funds

Unrestricted Designated Funds are set aside by the Trustees to cover:

- lost income and/or other expenses that might arise in the event of improvements being undertaken to the Centre's accommodation in the medium term; and
- financing the regular replacement of gym equipment.

The Trustees review annually the Unrestricted Designated Fund, both the policy target and the actual size of the fund.

Restricted Funds

Restricted Funds are the unamortised or unexpended balances of grants and donations given to the Centre. They cover the purchase of gym and IT equipment and charitable expenditure. Charitable expenditure targeted by Restricted Funds primarily includes core costs and initiatives for the Gym and Community Activities.

Looking Forward

We anticipate a significant focus in 2025/26 on preparing for a major building improvement project for the Centre. We are establishing a joint steering group with Richmond Foundation to oversee the development of this project and hope to be ready to commence that work before the end of 2025/26.

Work is taking place during the second half of 2025 and into 2026 to implement the new software system for the booking of, and payments for, activity and gym sessions, which will make it significantly easier to manage these activities. We are grateful to the two volunteers who are working on implementing the system for the Centre.

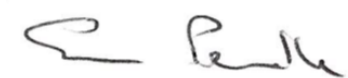
We are continuing to work to develop the number of people participating in activities and gym sessions. We are working on a partnership arrangement with MENCAP to enable their clients to benefit from gym exercise in a dedicated gym session.

We are introducing a CAP Bursary Scheme to mirror the Gym Bursary Scheme, so that people on means tested benefits or low income can access CAP activities with a 50% discount on the standard activity fees.

Whilst we have generated a healthy surplus in the 2024/25 and in the previous financial year we currently anticipate that the Centre's financial performance in the current and subsequent financial years will be closer to a break-even outcome. This is because grants we have benefitted from are, or will become, unavailable moving forward. We anticipate that continued improvement in the Centre's operating performance will ensure healthy financial outcomes for the Centre moving forward.

We held an off-site planning workshop in September 2025 taking the opportunity to focus on the building project and on ways in which we might develop our activities at the Centre.

Finally, and as ever, staff and trustees at the Cambrian Community Centre thank everyone for their past and continuing support for the Centre.

A handwritten signature in black ink, appearing to read 'Sue Pendle', written on a light-colored background.

Sue Pendle – Chair of Trustees
11th November 2025

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the Cambrian Centre ("the Charity") for the year ended 30th June 2025.


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

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

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

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



Name: Andrew Craig

Address: 16 Cranmer Rd, Hampton Hill, Middlesex, TW12 1DW

Date: 23 October 2025

CAMBRIAN COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 30 June 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Note					
Incoming Resources					
	2	5,811	-	5,811	2,936
Fundraising and donations					
	3	0	118,487	118,487	104,535
Grants					
Total donations, fundraising and grants		5,811	118,487	124,298	107,471
		15,620	-	15,620	24,847
Room hire					
		42,679	-	42,679	37,696
Gym					
		16,419	-	16,419	14,492
Community activities					
Total charitable trading income		74,718	-	74,718	77,035
	4	6,125	-	6,125	3,007
Other income					
Total Incoming Resources		86,654	118,487	205,142	187,513
Resources expended					
		7,942	29,978	37,920	24,583
Room hire costs					
		37,710	68,294	106,004	69,909
Gym costs					
		9,010	35,072	44,083	32,251
Community activities costs					
Total Resources Expended	5	54,662	133,344	188,006	126,743
Net incoming (outgoing) resources		31,992	-14,857	17,135	60,770
Balances brought forward		105,887	74,195	180,081	119,311
Balances carried forward		137,879	59,338	197,216	180,081

The notes on pages 14 to 20 form part of these financial statements.

CAMBRIAN COMMUNITY CENTRE

BALANCE SHEET

Year ended 30 June 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets					
Tangible assets	7	483	17,194	17,677	14,172
Current assets					
Debtors	8	1,322	-	1,322	1,007
Cash at bank and in hand		139,046	42,144	181,190	170,964
Total current assets		140,368	42,144	182,512	171,971
Current liabilities					
Creditors	9	2,973	-	2,973	6,062
Net current assets		137,396	42,144	179,540	165,909
Net assets		137,879	59,338	197,216	180,081
Funds					
Unrestricted - General	10	79,879	-	79,879	70,887
Unrestricted - Designated	11	58,000	-	58,000	35,000
Restricted	12	-	59,338	59,338	74,195
Total Funds	13	137,879	59,338	197,216	180,081


The notes on pages 14 to 20 form part of these financial statements.

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

For the financial year ending 30 June 2025 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report forms part of this document.

The trustees acknowledge their responsibilities for complying with the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 11 November 2025



Sue Pendle
Chair

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2025

1 Accounting policies

The principal accounting policies adopted, judgements and estimates in the preparation of the financial statements are as follows:

Basis of Accounting

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 (Charities SORP FRS 102) effective 1 January 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS 102.

Going concern

The Charity is a going concern. Taking into account reserves and anticipated recurring income, the Trustees are confident that the Charity remains a going concern for at least twelve months from the date of approval of these accounts.

Income recognition

Income is recognised in the period in which the Charity has entitlement to receipt, the amount can be measured reliably and it is probable the income can be received.

Income comprises donations, fundraising, grants and charitable trading income.

In the event that a donation or grant 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 it is probable that those conditions will be fulfilled within the reporting period.

Income from the recovery of tax on gift aided donations is accounted for in the period in which it is received.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of the obligation can be measured reliably. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs incurred in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. These include any governance costs which are those incurred with the administration of the Charity and compliance with constitutional and statutory requirements.

The Charity makes contributions to a defined contribution pension scheme for eligible employees. The assets of the scheme are held separately from the Charity in an independent fund managed by the National Employment Savings Trust (NEST). The pension cost charge represents contributions payable under the scheme by the Charity to the fund. The Charity has no liability under the scheme other than payment of these contributions.

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2025

1 Accounting Policies (continued)

Taxation

The Company is a Registered Charity and is therefore exempt from taxation under the Income and Corporation Taxes Acts.

Tangible Fixed Assets

Tangible fixed assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation.

They are only capitalised when the unit cost of purchase exceeds £1,000

Depreciation is calculated at the following annual rates in order to write off the cost of each asset over its estimated useful life:

- gym equipment	20%
- IT equipment	33%

Starting with the 2023-24 financial year, furniture and fittings costs are expensed immediately. Previously the policy had been to depreciate them at an annual 20% rate. No restatement is required, as there were no capitalised furniture and fittings expenses as of the end of the previous financial year.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised where the Charity has an obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their expected settlement amount.

Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the lease term.

Funds Structure

Unrestricted Funds comprise those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors and grantors.

Designated Funds are Unrestricted Funds earmarked by the Trustees for a specific purpose.

Rounding

Due to rounding, individual figures may not precisely sum to the stated total.

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2025

2 Fundraising and donations

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Fundraising	650	-	650	373
Donations	4,465	-	4,465	2,563
Gift Aid	696	-	696	-
Total	5,811	-	5,811	2,936

There were no costs incurred in generating voluntary income (2024: nil).

3 Grants

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Richmond Parish Lands Charity (rent forgiveness)	-	-	-	4,167
Victoria Foundation	-	7,145	7,145	-
Local Area Fund	-	-	-	4,543
Active Richmond Fund	-	-	-	10,000
Richmond Foundation	-	30,000	30,000	30,000
LBRuT Cost of Living	-	14,570	14,570	9,234
LBRuT Full of Life (stretch class)	-	250	250	-
LBRuT Community Fund (funding of kitchen)	-	27,628	27,628	30,371
Integrated Care Board Health Inequality Fund	-	19,840	19,840	15,720
Heathrow Community Trust	-	6,296	6,296	500
City Bridge Trust	-	2,758	2,758	-
Garfield Weston	-	10,000	10,000	-
Total	-	118,487	118,487	104,535

Richmond Foundation was previously named Richmond Parish Lands Charity, with the new name effective from November 2024. The Centre had a lease with Richmond Parish Lands Charity for the Cambrian Centre running to 30 June 2024 whereby RPLC had waived the Centre's obligation to pay rent. This was replaced in September 2023 with a five year lease running to 7 September 2028. The new lease levies an annual rent of £1, which is disregarded in the annual accounts due to its immateriality. Under the former lease, rental expense is shown in Resources Expended, with the corresponding value of free rent provision shown in Grants.

4 Other income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Recycling / locker rental income	1,200	-	1,200	1,200
Bank interest	4,658	-	4,658	1,614
Other	267	-	267	193
Total	6,125	-	6,125	3,007

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2025

5 Resources expended

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Room hire				
Direct support from central staff	5,650	-	5,650	6,346
Allocation of central costs	2,292	29,978	32,270	18,237
Total	7,942	29,978	37,920	24,583
Gym				
Direct gym staff costs	29,319	14,472	43,791	31,719
Direct support from central staff	2,260	-	2,260	2,115
Training	181	-	181	1,210
Gym equipment	0	-	0	-
Maintenance & other costs	2,114	-	2,114	1,397
Depreciation	17	3,858	3,874	3,072
Subtotal	33,890	18,330	52,220	39,514
Allocation of central costs	3,820	49,964	53,783	30,396
Total	37,710	68,294	106,004	69,909
Community activities				
Tutor costs and other expenses	1,832	15,087	16,919	15,863
Direct support from central staff	5,650	-	5,650	4,230
Subtotal	7,483	15,087	22,569	20,093
Allocation of central costs	1,528	19,985	21,513	12,158
Total	9,010	35,072	44,083	32,251
Total	54,662	133,344	188,006	126,743

Where possible costs have been allocated on an actual basis. Management and administration support costs have been allocated between room hire, gym and community activities on a reasonable percentage apportionment according to the following respective percentages: 30%, 50%, 20%.

Analysis of central costs:

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
By cost type:				
Rent	-	-	-	4,167
Staff costs	34,245	-	34,245	11,403
General running costs	21,912	-	21,912	26,800
Marketing costs	1,861	-	1,861	1,635
IT equipment	72	-	72	5,362
Other costs	49,211	-	49,211	11,425
Grant funding for central costs	(99,662)	99,662	-	-
Depreciation	-	265	265	-
Total	7,639	99,927	107,567	60,791
By activity:				
Room hire	2,292	29,978	32,270	18,237
Gym	3,820	49,964	53,783	30,396
Community activities	1,528	19,985	21,513	12,158
Total	7,639	99,927	107,567	60,791

By activity:

Room hire	2,292	29,978	32,270	18,237
Gym	3,820	49,964	53,783	30,396
Community activities	1,528	19,985	21,513	12,158
Total	7,639	99,927	107,567	60,791

The Centre had a lease with Richmond Parish Lands Charity for the Cambrian Centre running to 30 June 2024 whereby RPLC had waived the Centre's obligation to pay rent. This was replaced in September 2023 with a five year lease running to 7 September 2028. The new lease levies an annual rent of £1, which is disregarded in the annual accounts due to its immateriality. Under the former lease, rental expense is shown in Resources Expended, with the corresponding value of free rent provision shown in Grants.

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2025

5 Resources expended (continued)

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Staff costs				
Room hire	5,650	-	5,650	6,346
Gym	31,579	14,472	46,051	33,834
Community activities	5,650	-	5,650	4,230
Central	34,245	-	34,245	11,403
Total	77,124	14,472	91,596	55,813

The aggregate staff costs are:	2025 £	2024 £
Wages and salaries	90,012	55,006
Workplace pensions	1,585	807
	91,596	55,813

The Centre is largely exempt from employers NI costs as it is eligible for Emploment Allowance.

Particulars of employees

The average number of staff employed by the charity during the financial year amounted to:

	2025 No.	2024 No.
Number of staff (full time equivalents)	2.8	1.8

6 Governance costs

There were no governance costs incurred during the year. (2023: nil).

7 Tangible Fixed Assets

	Gym and IT Equipment		
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Accumulated cost at 1st July 2024	21,487	30,161	51,648
Additions during the year	500	7,145	7,645
Disposals during the year	-	-	-
Accumulated cost at 30th June 2025	21,987	37,306	59,293
Accumulated depreciation at 1st July 2024	21,487	15,989	37,476
Depreciation charge for the year	17	4,123	4,140
Depreciation on disposals	-	-	-
Accumulated depreciation at 30th June 2025	21,504	20,112	41,616
Net Book Value at 1st July 2024	-	14,172	14,172
Net Book Value at 30th June 2025	483	17,194	17,677

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2025

8 Debtors	2025	2024
	£	£
Prepayments	264	215
Accrued income	1,058	792
Total	1,322	1,007

9 Creditors		
Accrued expenses	830	3,539
Deferred income	2,143	2,523
Total	2,973	6,062

10 Unrestricted General Funds

Balance at 01.07.23 £	Net incoming resources for the year £	Balance at 30.06.24 £	Net incoming resources for the year £	Balance at 30.06.25 £
61,942	8,944	70,887	8,992	79,879

11 Unrestricted Designated Funds

Balance at 30.06.24 £	Balance at 30.06.25 £
35,000	58,000

The Trustees maintain Unrestricted Designated Funds to cover the possibility of a significant refurbishment of the Centre which could cause the Centre to close for a period and result in lost revenue. Additionally, the funds cover the potential for the Centre to itself partly finance refurbishment costs. Thirdly, from the 2024-25 financial year, contributions have also been made to the fund for the purposes of financing gym replacement equipment. The Trustees review annually the Unrestricted Designated fund, both the policy target and the actual size of the fund.

12 Restricted Funds

	Balance at 01.07.23 £	Movement in resources:		Balance at 30.06.24 £	Movement in resources:		Balance at 30.06.25 £
		Incoming £	Outgoing £		Incoming £	Outgoing £	
Fixed asset grants/donation	9,537	7,088	(2,453)	14,172	7,145	(4,123)	17,194
Charitable expenditure	22,832	93,280	(56,089)	60,023	111,342	(129,221)	42,144
Total	32,369	100,368	(58,542)	74,195	118,487	(133,344)	59,338

Restricted Funds for fixed assets are the unexpended balances of grants and donations given to the Charity for gym and IT equipment. Charitable expenditure funding primarily relates to funding received to cover core costs and initiatives for the gym and community activities.

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2025

13 Analysis of net assets

	Tangible Fixed Assets	Net Current Assets	Total	Tangible Fixed Assets	Net Current Assets	Total
	2024	2024	2024	2025	2025	2025
	£	£	£	£	£	£
Unrestricted General Fund	-	70,887	70,887	483	79,396	79,879
Unrestricted Designated Fund	-	35,000	35,000	-	58,000	58,000
Restricted Fund	14,172	60,023	74,195	17,194	42,144	59,338
Total	14,172	165,909	180,081	17,677	179,540	197,216

14 Financial commitments

a) Operating leases

There are no operating lease commitments.

b) Capital commitments

There are no capital commitments (2024: nil).

15 Contingent liabilities

There are no contingent liabilities (2024: nil).

16 Related party transactions

The trustees receive no salaries or benefits although the majority are either gym users or activity users.

17 Liability of the members

The Charity is constituted as a company limited by guarantee. In the event of the Charity being wound up members are required to contribute an amount not exceeding £1.