

ROGIET COMMUNITY JUNCTION

FINANCIAL STATEMENTS

For the year ended September 30th , 2025

Charity No: 1177548

Registered Office:

ROGIET COMMUNITY JUNCTION

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For the year ended September 30th , 2025

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 30th September 2025

Principal Address:.11 Ifton Terrace, Rogiet, NP26 3SU

Registered Office:

CHARITY STATUS

Rogiet Community Junction was given its charity confirmation on 19th March 2017.
Our Charity number is **1177584**

ORGANISATIONAL STRUCTURE

The Charity is a CIO run by 7 trustees. We have also added 4 sub-committees to help with the current changes to the organisation's activities.

PRINCIPAL ACTIVITY

The organisation is a charity, and its principal activity is to provide a community café for the benefit of Rogiet and its surrounding communities.

SIGNIFICANT ACHIEVEMENTS AND DEVELOPMENTS

Last November we finally broke ground and began to build the Rogiet Community Shop and Café. We were very fortunate with the weather over the winter and progress was quick. MG Contractors were excellent throughout the whole build process. They kept things on track, engaged with the community and were a joy to work with. They completed the building in August and handed over the keys for us to start fitting out. This was undertaken by Andrew Little, Jez Hirst, Allsop and Pitts and Cymru Kitchens. By the end of September we were halfway to completion.

Katherine Close took on the role of Project Manager after Sara Warshawski left. It was an unexpected baptism of fire, but things have gone smoothly. The sub-committees have been invaluable meaning that certain things could be delegated to them.

Finance organised the EPoS system, broadband, all the services contracts as well as getting policies in place. We changed our financial year to run to the end of September rather than August so that will link in nicely with the opening of the Rogiet Community Junction in October 2025.

HR looked at handbooks, policies and also led the interview process for our General Manager and Chef. They were appointed in July with starting dates in September.

Marketing and Comms have worked hard on a branding and marketing strategy. Due to the way the charity is set up we realised we had to trade under Rogiet Community Junction and not Rogiet Community Shop and Café so that meant a complete change of logo and strategy.

Monitoring and Evaluation have submitted 2 reports to the National Lottery this year.

At the peak of planning we had monthly joint trustee and sub-committee meetings which were very productive and helpful.

We are very proud of what we have achieved this year. Over 10 years of planning is finally coming to fruition.

TRUSTEES

No trustee has any beneficial interest in the charity.

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Fay Baxter – Chair
Ilona Watson – Treasurer
Katherine Close – Secretary
Isabella Davis
Sue Oliver
Nicola Willis
Richard Dagnall

ROGIET COMMUNITY JUNCTION

TRUSTEES' REPORT (continued) **For the year ended September 30th, 2025**

RESPONSIBILITIES OF THE TRUSTEES

The Charities Act 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 charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on page 6, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The Trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006

Signed by order of the
Trustees

Katherine Close (Secretary)

Approved by the trustees on 10th December 2025

ROGIET COMMUNITY JUNCTION

Independent examiners' report to the Trustees of **ROGIET COMMUNITY JUNCTION**

For the year ended September 30th , 2025

I report on the accounts of the Trust for the year ended 30th September 2025, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- To state whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of 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, I do not express an audit opinion on the view given by the accounts.

Independent examiners' statement

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

- (2) which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with s41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act
- 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.

BERYL PUGH

Date: ...01/12/2025.....

ROGIET COMMUNITY JUNCTION

INCOME AND EXPENDITURE ACCOUNT For the year ended September 30th , 2025

<i>Note</i>	2025	2024
	£	£

INCOME

Grants received	4	725398	11075
Donations		2953	2725
Gift Aid		1336	0
Income from Charitable Activities		29308	21222
		0	0

	<u>758995</u>	<u>35022</u>
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DIRECT COSTS

Fun Day & Fund raising costs		64	1189
Shop Project Costs		8819	12962
Charitable Activity Costs		9467	11216
		—	—
		18350	25367

EXPENDITURE

Rent and Rates		1399	1542
Insurance		2179	182
Heat, Light and Power		0	0
Licences & Admin		380	580
Cleaning and Maintenance		0	0
Communication & Sundry		1963	2258
Bank Charges		222	124
Staff/Volunteer Costs		541	194
Depreciation of Assets	3	0	0
		—	—

	<u>25034</u>	<u>30247</u>
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Net Gain / (loss) for the year		733961	4775
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ROGIET COMMUNITY JUNCTION**BALANCE SHEET as at September 30th , 2025**

	<i>Note</i>	£	£
FIXED ASSETS	3	<u>684569</u>	<u>0</u>
CURRENT ASSETS			
Debtors		10853	
Cash at bank and in hand		59804	21263
CURRENT LIABILITIES			
Creditors and accruals			
NET CURRENT ASSETS		<u>70657</u>	<u>2</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		70657	21263
Deferred income – grants	4	<u>(0)</u>	<u>(0)</u>
NET ASSETS		<u>£755226</u>	<u>£21263</u>
REPRESENTED BY:			
Funds	5	<u>£755226</u>	<u>£21263</u>

For the year ended 2025 the company was entitled to exemption under section 477(2) of the Companies Act 2006

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

- i) Ensuring the company keeps accounting records which comply with section 386.
- ii) Preparing accounts which give true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with section 393., and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Chairperson

Fay Baxter

Treasurer

Ilona Watson

Date

10.12.2025

ROGIET COMMUNITY JUNCTION

NOTES TO THE ACCOUNTS – September 30th , 2025

1. ACCOUNTING POLICIES

Accounting convention

The accounts are prepared under the historical cost convention.

Depreciation

Grants

Revenue and Capital grants received are credited to the Income and Expenditure Account in the year for which the grant relates.

Donations

Donations are credited to the Income and Expenditure Account in the year in which they are received.

2. SURPLUS FOR THE YEAR

The surplus for the year includes all income and expenditure attributable to the year.

3. TANGIBLE FIXED ASSETS

	<i>Building</i>	<i>Fixtures, Fittings & Equipment</i>	<i>Total</i>
	£	£	£
Cost			
At September 1 st , 2024	0	0	0
Additions	633123	50936	684059
Disposals	—	—	—
At September 30th, 2025	<u>633123</u>	<u>50936</u>	<u>684059</u>
Depreciation			
At September 1 st , 2024	0	0	
Charge for year	-	-	-
Disposals	—	—	—
At September 30th, 2025	<u>0</u>	<u>0</u>	<u>0</u>
Net book value			
At September 30th, 2025	<u>£ 633123</u>	<u>£ 50936</u>	<u>£ 684059</u>

ROGIET COMMUNITY JUNCTION

NOTES TO THE ACCOUNTS - March 31, 2025

4. DEFERRED INCOME - GRANTS

<i>Welsh Government Grants</i>	<i>Grants</i>	<i>Total</i>
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	£	£	£
At September 1 st , 2024	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>
Grant Received in Year	-	-	-
Released to Income and Expenditure Account	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
At September 30 th , 2025	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

5. FUNDS – INCOME AND EXPENDITURE ACCOUNT

	2025 £	2024 £
At September 1 st , 2024	21263	3680
Profit/(Loss) in the year	<u>733963</u>	<u>17583</u>
At September 30 th , 2025	<u>£755226</u>	<u>£21263</u>