

REGISTERED CHARITY NUMBER: 1193501

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
ETNA COMMUNITY CENTRE**

NR Accountants Ltd
Chartered Certified Accountants
Registered Auditors
87 Bridge Road
East Molesey
Surrey
KT8 9HH

ETNA COMMUNITY CENTRE

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for the Year Ended 31 March 2025**

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...at the heart of TW1

The Trustees' report and accounts year ended 31st March 2025

ETNA has been operating since 3 December 1985, providing and managing a community centre for East Twickenham and adjoining areas. It is locally known as "The ETNA Community Centre" and is based at 13 Rosslyn Road, Twickenham, TW1 2AR.

Yet again, the Centre has been busy, with a varied timetable of activities, plus some new activities in partnership with Age UK, such as Man with a Pan, Daytime Disco and Pilates. Alongside this, there have been more one-off events and private hires as people find out about the affordable great spaces that are available for hire.

The staff team has been consistent and have been supporting the variety of events and new activities. The team have also been working on ways to make the Centre sustainable, and a grant from City Bridge Foundation supported an Eco Audit of the Centre. Some cheaper, practical recommendations have been already adopted, such as hot composting of food waste. Future projects are lined for the next few years to support ETNA to be sustainable.

The Real Junk Food Café have continued to feed the community three times a week, and now have over 90 people per session. The team work tirelessly to collect, prepare and cook the food, thanks to Penny, Eve, Clare and the wonderful team of volunteers. Alongside this, ETNA continued The Hub on a Monday and Friday throughout the winter season and this has seen a growth in numbers attending. Richmond Council funded 33 sessions through the Cost-of-Living Grant.

There have been a few renovation projects this year including decorating the Turner Room on the ground floor and purchasing new tables, new carpet on the first-floor and decoration of a meeting room. Thanks go to Richmond Council for continuing to support us to maintain the building, this year the trees were pollard as they were getting over-grown and creating sap in the nursery garden.

The Trustees are as follows:

Sue Howes (Chair) retired in Dec 2024, replaced by Philip Langton – who was a trustee.

Esther Sweetman (Deputy Chair)

Nicola Simpson (Treasurer)

Penny Croucher (Secretary)

Geoff Acton

Perminder Tamana

Susan Chappell

Katharine Rodde

Ian Fitzgerald

The Centre provides the residents of East Twickenham and the surrounding area a place to meet to advance educational opportunities, operate support groups and participate in recreational and leisure-time activities. There are charity offices based at the Centre: Habitats and Heritage, Arts Richmond, The Conservation Volunteers (TCV), Choice Support, School and Family Works (SFW), Embracing Age, Space2Grieve and Richmond Good Neighbours. The Rosslyn Road nursery and pre-school also runs from the Centre five mornings a week.

Membership of ETNA is open to all persons over 18 living in East Twickenham and surrounding areas, to partners who use the ETNA Centre as their workplace, and to clients who run groups, classes, or one-to-one sessions at the Centre.

The role of the trustees is to ensure good management and maintenance of the Centre whilst ensuring its financial viability. This is so that the Centre can fulfil its main objectives of serving the local community and being available to groups and individuals who wish to use it.

Future challenges

The Centres finances are currently in sound order. The risks now would be from any loss of bookings or charity partners. However, as space is in demand, the team feel that new activities or charity partners would not be difficult to find in the current climate. However, the impact of the increased cost of living and rise in costs for running the Centre may still have an impact going forward.

Financial results

The financial results for the year together with the Independent Examiner's Report are attached to this report. This year income has decreased on 2023/2024 and expenditure has been managed to ensure the Centre is sustainable whilst keeping everything in good running order and making planned improvements.

Reserve policy

The special reserve fund is £25k. The monies are set aside in the event of closure.

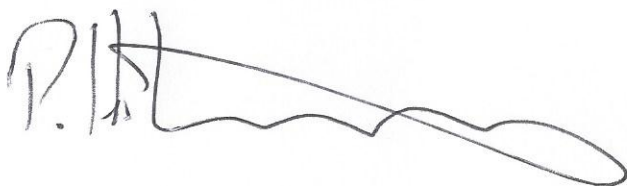
Thanks

The Board of Trustees would like to thank Sue Howes the outgoing chair for her dedication to the centre since 2021, and the amazing achievements that have happened under her tenure.

They would also like to thank the staff team and people who have the energy to run activities and groups at ETNA. Thanks also to all our project funders this year, and LBRuT council for their continuing support.

Finally, thanks go to the Board of Trustees for their continued support, diligence, and commitment in working with the office team to deliver the strategy for ETNA of which they will be updating for 2025 - 2028 in line with the commissioning with Richmond Council.

Approved by order of the Board of Trustees on June 2nd 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P. Langton', followed by a long, horizontal, wavy line that extends across the page.

Philip Langton – Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ETNA COMMUNITY CENTRE

Independent examiner's report to the trustees of ETNA Community Centre

I report to the charity trustees on my examination of the accounts of ETNA Community Centre (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Nitin Raja

Nitin Raja FCCA

NR Accountants Ltd
Chartered Certified Accountants
Registered Auditors
87 Bridge Road
East Molesey
Surrey
KT8 9HH

Date: 2 June 2025

ETNA COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,462	60,515	63,977	70,200
Other trading activities	2	265,785	-	265,785	284,674
Investment income	3	<u>2,360</u>	<u>-</u>	<u>2,360</u>	<u>1,541</u>
Total		<u>271,607</u>	<u>60,515</u>	<u>332,122</u>	<u>356,415</u>
EXPENDITURE ON					
Charitable activities					
Costs of generating funds		271,378	70,217	341,595	332,571
Other		<u>6,540</u>	<u>-</u>	<u>6,540</u>	<u>8,041</u>
Total		<u>277,918</u>	<u>70,217</u>	<u>348,135</u>	<u>340,612</u>
NET INCOME/(EXPENDITURE)		(6,311)	(9,702)	(16,013)	15,803
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>109,898</u>	<u>235,110</u>	<u>345,008</u>	<u>329,205</u>
TOTAL FUNDS CARRIED FORWARD		<u>103,587</u>	<u>225,408</u>	<u>328,995</u>	<u>345,008</u>

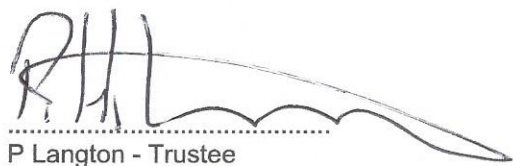
The notes form part of these financial statements

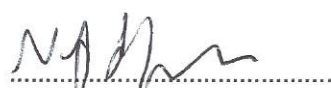
ETNA COMMUNITY CENTRE

STATEMENT OF FINANCIAL POSITION
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	15,872	223,296	239,168	251,997
CURRENT ASSETS					
Debtors	8	22,420	-	22,420	31,765
Cash at bank		<u>78,792</u>	<u>2,113</u>	<u>80,905</u>	<u>80,119</u>
		101,212	2,113	103,325	111,884
CREDITORS					
Amounts falling due within one year	9	(13,497)	(1)	(13,498)	(18,873)
NET CURRENT ASSETS		<u>87,715</u>	<u>2,112</u>	<u>89,827</u>	<u>93,011</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>103,587</u>	<u>225,408</u>	<u>328,995</u>	<u>345,008</u>
NET ASSETS		<u>103,587</u>	<u>225,408</u>	<u>328,995</u>	<u>345,008</u>
FUNDS	11				
Unrestricted funds				103,587	109,898
Restricted funds				<u>225,408</u>	<u>235,110</u>
TOTAL FUNDS				<u>328,995</u>	<u>345,008</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 June 2025 and were signed on its behalf by:


P Langton - Trustee


N Simpson - Trustee

The notes form part of these financial statements

ETNA COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

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.

Short leasehold	- in accordance with the property
Equipment, furniture and fittings	- 20% on cost

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

ETNA COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Rent receivable	64,485	61,052
Room hire	201,300	214,093
Electricity refund re previous years	-	9,529
	<u>265,785</u>	<u>284,674</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	<u>2,360</u>	<u>1,541</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

	2025	2024
	£	£
Trustees' expenses	<u>956</u>	<u>1,035</u>

5. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	178,351	155,753
Social security costs	11,684	9,220
Other pension costs	2,695	2,495
	<u>192,730</u>	<u>167,468</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Office	3	3
Facilities management	<u>2</u>	<u>2</u>
	<u>5</u>	<u>5</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	<u>1</u>	<u>-</u>

ETNA COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,550	60,650	70,200
Other trading activities	284,674	-	284,674
Investment income	<u>1,541</u>	<u>-</u>	<u>1,541</u>
Total	<u>295,765</u>	<u>60,650</u>	<u>356,415</u>
EXPENDITURE ON			
Charitable activities			
Costs of generating funds	264,320	68,251	332,571
Other	<u>8,041</u>	<u>-</u>	<u>8,041</u>
Total	<u>272,361</u>	<u>68,251</u>	<u>340,612</u>
NET INCOME/(EXPENDITURE)	23,404	(7,601)	15,803
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>86,494</u>	<u>242,711</u>	<u>329,205</u>
TOTAL FUNDS CARRIED FORWARD	<u>109,898</u>	<u>235,110</u>	<u>345,008</u>

7. TANGIBLE FIXED ASSETS

	Short leasehold £	Equipment, furniture and fittings £	Totals £
COST			
At 1 April 2024	335,849	18,018	353,867
Additions	<u>-</u>	<u>2,057</u>	<u>2,057</u>
At 31 March 2025	<u>335,849</u>	<u>20,075</u>	<u>355,924</u>
DEPRECIATION			
At 1 April 2024	94,562	7,308	101,870
Charge for year	<u>10,870</u>	<u>4,016</u>	<u>14,886</u>
At 31 March 2025	<u>105,432</u>	<u>11,324</u>	<u>116,756</u>
NET BOOK VALUE			
At 31 March 2025	<u>230,417</u>	<u>8,751</u>	<u>239,168</u>
At 31 March 2024	<u>241,287</u>	<u>10,710</u>	<u>251,997</u>

ETNA COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	22,420	22,236
Accrued income	-	9,529
	<u>22,420</u>	<u>31,765</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	-	6,692
Other creditors	13,498	12,181
	<u>13,498</u>	<u>18,873</u>

10. LEASING AGREEMENTS

The building from which the Charity operates is leased from the London Borough of Richmond upon Thames for a term of 15 years commencing from 1 April 2016. The lease was further extended by 25 years from 18 July 2023 to 17 July 2048.

The Charity receives grant from the London Borough of Richmond upon Thames in the form of annual rent for the building. This amounted to £48,750 (2024 £46,967) during the year.

11. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	84,898	(7,211)	77,687
Special reserve	<u>25,000</u>	<u>900</u>	<u>25,900</u>
	109,898	(6,311)	103,587
Restricted funds			
Community Kitchen Fund	233,003	(9,708)	223,295
LBRUT - Rent Grant	1,783	-	1,783
Civic Pride	<u>324</u>	<u>6</u>	<u>330</u>
	<u>235,110</u>	<u>(9,702)</u>	<u>225,408</u>
TOTAL FUNDS	<u>345,008</u>	<u>(16,013)</u>	<u>328,995</u>

ETNA COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	270,707	(277,918)	(7,211)
Special reserve	900	-	900
	271,607	(277,918)	(6,311)
Restricted funds			
Community Kitchen Fund	-	(9,708)	(9,708)
LBRUT - Rent Grant	48,750	(48,750)	-
Civic Pride	7,617	(7,611)	6
Cost of Living	4,148	(4,148)	-
	60,515	(70,217)	(9,702)
TOTAL FUNDS	<u>332,122</u>	<u>(348,135)</u>	<u>(16,013)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	61,494	23,404	84,898
Special reserve	25,000	-	25,000
	86,494	23,404	109,898
Restricted funds			
Community Kitchen Fund	242,711	(9,708)	233,003
LBRUT - Rent Grant	-	1,783	1,783
Civic Pride	-	324	324
	242,711	(7,601)	235,110
TOTAL FUNDS	<u>329,205</u>	<u>15,803</u>	<u>345,008</u>

ETNA COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	295,765	(272,361)	23,404
Restricted funds			
Community Kitchen Fund	-	(9,708)	(9,708)
LBRUT - Rent Grant	48,750	(46,967)	1,783
Civic Pride	5,359	(5,035)	324
Local Area Fund	<u>6,541</u>	<u>(6,541)</u>	<u>-</u>
	<u>60,650</u>	<u>(68,251)</u>	<u>(7,601)</u>
TOTAL FUNDS	<u>356,415</u>	<u>(340,612)</u>	<u>15,803</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	61,494	16,193	77,687
Special reserve	<u>25,000</u>	<u>900</u>	<u>25,900</u>
	86,494	17,093	103,587
Restricted funds			
Community Kitchen Fund	242,711	(19,416)	223,295
LBRUT - Rent Grant	-	1,783	1,783
Civic Pride	<u>-</u>	<u>330</u>	<u>330</u>
	<u>242,711</u>	<u>(17,303)</u>	<u>225,408</u>
TOTAL FUNDS	<u>329,205</u>	<u>(210)</u>	<u>328,995</u>

ETNA COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	566,472	(550,279)	16,193
Special reserve	<u>900</u>	<u>-</u>	<u>900</u>
	567,372	(550,279)	17,093
Restricted funds			
Community Kitchen Fund	-	(19,416)	(19,416)
LBRUT - Rent Grant	97,500	(95,717)	1,783
Civic Pride	12,976	(12,646)	330
Local Area Fund	6,541	(6,541)	-
Cost of Living	<u>4,148</u>	<u>(4,148)</u>	<u>-</u>
	<u>121,165</u>	<u>(138,468)</u>	<u>(17,303)</u>
TOTAL FUNDS	<u><u>688,537</u></u>	<u><u>(688,747)</u></u>	<u><u>(210)</u></u>

12. RELATED PARTY DISCLOSURES

During the year the charity acquired professional services amounting to £7,475 (2024 £11,077) from Unlimited IT whose proprietor is related to Vanessa James, the Centre director

13. SPECIAL RESERVE

The Trustees have set aside £25,900 (2024 £25,000) as Special reserve to meet non recurring but foreseeable costs to meet the closure cost of the Centre in the event that a rent imposition by the Council makes the Centre non viable.

ETNA COMMUNITY CENTRE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025**

	2025 £	2024 £
Finance		
Governance costs		
Accountancy and legal fees	<u>6,480</u>	<u>6,695</u>
Total resources expended	<u>348,135</u>	<u>340,612</u>
Net (expenditure)/income	<u>(16,013)</u>	<u>15,803</u>

This page does not form part of the statutory financial statements