

The Gathering Community

Registered Charity Number 1211533

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31st December 2025

**Richmond Accountancy Services Limited
29 Belgrave Road
Abergavenny
Monmouthshire
NP7 7AH**

The Gathering Community

Report of the Trustees and Financial Statements - 2025

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The Gathering Community

Report of the Trustees for the Year Ended 31 December 2025

The trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2025.

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 for Smaller Entities (FRSSE) (effective 1 January 2015).

Objectives and Aims

The Gathering Community (TGC) became a charity in December 2024.

TGC Trustees are grateful to the support and financial assistance of various grant giving organisations who have supported us through 2024/25.

TGC was established with the aim to provide relief to those living with disabilities in the Abergavenny and surrounding areas.

This is accomplished by providing classes to socialise and develop skilly such as cooking, keeping fit, gardening and crafts.

There was much work to be done to the centre before we could occupy the building. The Gathering Community campaigned for the reopening of Tudor Street formally known as Tudor Street Day Centre. Our charity took over the centre in January 2025. We moved into Tudor Street in February 2025 and our attendees later moved over from the WIC (Wellbeing Information Centre) and this was where the real work could begin.

Public benefit

The trustees confirm that they have complied with their duty in section 17(5) of the 2011 Charities Act with regards to Charity Commission's general guidance on public benefit when reviewing the Charity's objectives and in planning activities.

The Gathering Community

Report of the Trustees for the Year Ended 31 December 2025

Objectives and Activities

Volunteers

As always and never to be forgotten, we do want to give a big 'thank you' for all the help and support that TGC has received again this year from Trustees and partners but most importantly from volunteers and we have welcomed new volunteers during 2024 and 2025 again.

We continue to gain greater credibility as an organisation now and into the future.

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.

Reference and Administrative Details

Registered Charity number 1211533

Registered office at 31st December 2025

Tudor Street Centre
Laundry Place
Merthyr Road
Abergavenny
Monmouthshire
NP7 5DN

Trustees

J E Powell (Chair)
S R Price
S J Griffiths
J Miles

The Gathering Community

**Report of the Trustees
for the Year Ended 31 December 2025**

Reference and Administrative Details
Independent Examiner

James Bevan

Richmond Accountancy Services Limited
29 Belgrave Road
Abergavenny
Monmouthshire
NP7 7AH

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The above report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on **Jul 21, 2026**



S.R.Price (Jul 21, 2026 17:49:22 GMT+1)

Mr S. R. Price - Trustee

**Independent Examiner's Report to the Trustees of
The Gathering Community**

for the Year Ended 31 December 2025

**Independent examiner's report to the trustees of The Gathering Community
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

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').

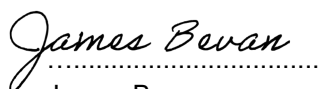
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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.



James Bevan
Richmond Accountancy Services Limited

21/07/2026

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Date

The Gathering Community

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 December 2025

		Unrestricted Fund £	Restricted Fund £	31.12.25 Total Fund £
	Notes			
<u>Income and Endowments From</u>				
Donations and legacies	2	3,765	19,909	23,674
Other trading activities	3	25,821	-	25,821
		<u>29,586</u>	<u>19,909</u>	<u>49,495</u>
<u>Expenditure on</u>				
<u>Raising funds</u>				
Other trading activities	4	<u>10,521</u>	<u>2,299</u>	<u>12,820</u>
		10,521	2,299	12,820
<u>Charitable activities</u>				
Administration	5	5,127	15,721.00	20,848
Charitable Activities		5,567	-	5,567
Other		805	-	805
Total		<u>22,020</u>	<u>18,020</u>	<u>40,040</u>
<u>Net Income/(Expenditure)</u>		7,566	1,889	9,455
<u>Reconciliation of Funds</u>				
Total funds brought forward		-	-	-
<u>Total Funds Carried Forward</u>		<u><u>7,566</u></u>	<u><u>1,889</u></u>	<u><u>9,455</u></u>

The notes form part of these financial statements

The Gathering Community

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

		Unrestricted Fund £	Restricted Fund £	31.12.25 Total Fund £
	Notes			
<u>Fixed Assets</u>				
Tangible Assets	10	-	-	-
<u>Current Assets</u>				
Debtors	11	-	-	-
Cash in hand		9,935	-	9,935
		<u>9,935</u>	<u>-</u>	<u>9,935</u>
<u>Creditors</u>				
Amount due within one year	12	480	-	480
<u>Net Current Assets</u>		<u>480</u>	<u>-</u>	<u>480</u>
<u>Total Assets Less Current Liabilities</u>		9,455	-	9,455
<u>Net Assets</u>		<u><u>9,455</u></u>	<u><u>-</u></u>	<u><u>9,455</u></u>
<u>Funds</u>	13			
Unrestricted Funds				
- General Fund				7,566
Restricted Funds				
- General Fund				1,889
<u>Total Funds</u>				<u><u>9,455</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

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The Gathering Community

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2025**

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.

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

Signed on behalf of the board of trustees on **Jul 21, 2026**



S.R.Price (Jul 21, 2026 17:49:22 GMT+1)

Mr S. R. Price - Trustee

The Gathering Community

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

1. 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.

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.

Plant and machinery - 15% on cost

Fixtures and fittings - 15% on cost

Taxation

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

The Gathering Community

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

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.

	Unrestricted Fund £	Restricted Fund £	31.12.25 Total Fund £
<u>2. Donations and Legacies</u>			
Gifts	-	-	-
Donations	3,765	-	3,765
Grants	-	19,909	19,909
	<u>3,765</u>	<u>19,909</u>	<u>23,674</u>

3. Other Trading Activities

	Unrestricted Fund £	Restricted Fund £	31.12.25 Total Fund £
Fundraising events	<u>25,821</u>	<u>-</u>	<u>25,821</u>

4. Other Trading Activities

	Unrestricted Fund £	Restricted Fund £	31.12.25 Total Fund £
Purchases	10,521	-	10,521
Other direct costs	-	2,299	2,299
Depreciation	-	-	-
Fundraising events	<u>10,521</u>	<u>2,299</u>	<u>12,820</u>

The Gathering Community

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

5. Charitable Activities Costs

	Direct Costs £	Support Costs (see note 6) £	Totals £
Administration	7,066	15,721	22,787
Charitable Activities	3,628	-	3,628
	<u>10,694</u>	<u>15,721</u>	<u>26,415</u>

6. Support Costs

	Finance £	Governance Costs £	Totals £
Administration	805	-	805
Charitable Activities	-	-	-
	<u>805</u>	<u>-</u>	<u>805</u>

7. Net Income/(Expenditure)

	31.12.25 £
Net income/(expenditure) is stated after charging/(crediting):	
Depreciation - owned assets	-
	<u>-</u>

8. Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025.

The Gathering Community

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

9. Comparatives for the Statement of Financial Activities

	Unrestricted Fund £	Restricted Fund £	Total Fund £
<u>Income and Endowments</u>			
Donations and legacies	3,765	19,909	23,674
Other trading activities	25,821	-	25,821
Total	29,586	19,909	49,495
<u>Expenditure on</u>			
<u>Raising funds</u>			
Other trading activities	10,521	2,299	12,820
	10,521	2,299	12,820
<u>Charitable activities</u>			
Charitable Activities	10,694	15,721	26,415
Other	805	-	805
Total	22,020	18,020	40,040
	Unrestricted Fund £	Restricted Fund £	Total Fund £
<u>Net Income/(Expenditure)</u>	7,566	1,889	9,455
<u>Reconciliation of Funds</u>			
Total funds brought forward	-	-	-
<u>Total Funds Carried Forward</u>	7,566	1,889	9,455

The Gathering Community

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

10. Tangible Fixed Assets

	Plant and Machinery £	Fixtures and Fittings £	Totals £
Cost			
At 1 January 2025	-	-	-
Additions	-	-	-
At 31 December 2025	-	-	-
Depreciation			
At 1 January 2025	-	-	-
Charged	-	-	-
At 31 December 2025	-	-	-
Net Book Value			
At 31 December 2025	-	-	-

11. Debtors - Falling Due Within One Year

	31.12.25 £
Trade debtors	-
Prepayments	-
	-

12. Creditors - Falling Due Within One Year

	31.12.25 £
Trade creditors	480
Other creditors	-
Accrued expenses	-
	480

The Gathering Community

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

<u>13. Movement in Funds</u>	Net movement £	31.12.25 £
Unrestricted Funds		
- General Fund	7,566	7,566
Restricted Funds		
- General Fund	1,889	1,889
<u>Total Funds</u>	<u>9,455</u>	<u>9,455</u>

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted Funds			
- General Fund	29,586	-22,020	7,566
Restricted Funds			
- General Fund	19,909	-18,020	1,889
<u>Total Funds</u>	<u>49,495</u>	<u>-40,040</u>	<u>9,455</u>

13. Movement in Funds - continued

Comparatives for movements in funds

	Net movement £	31.12.25 £
Unrestricted Funds		
- General Fund	7,566	7,566
Restricted Funds		
- General Fund	1,889	1,889
<u>Total Funds</u>	<u>9,455</u>	<u>9,455</u>

The Gathering Community

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted Funds			
- General Fund	29,586	-22,020	7,566
Restricted Funds			
- General Fund	19,909	-18,020	1,889
Total Funds	49,495	-40,040	9,455

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

	Net movement £	31.12.25 £
Unrestricted Funds		
- General Fund	7,566	7,566
Restricted Funds		
- General Fund	1,889	1,889
Total Funds	9,455	9,455

13. 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	29,586	-22,020	7,566
Restricted Funds			
- General Fund	19,909	-18,020	1,889
Total Funds	49,495	-40,040	9,455

14. Related Party Disclosures

There were no related party transactions for the year ended 31 December 2025.

The Gathering Community

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £
<u>Income and Endowments</u>			
Donations and legacies			
Grants	3,765	19,909	23,674
Other trading activities			
Fundraising events	25,821	-	25,821
Total incoming resources	<u>29,586</u>	<u>19,909</u>	<u>49,495</u>
<u>Expenditure</u>			
Other trading activities			
Purchases	10,521	-	10,521
Other direct costs	-	2,299	2,299
Bad debts	-	-	-
Depreciation of tangible fixed assets	-	-	-
	<u>10,521</u>	<u>2,299</u>	<u>12,820</u>
Charitable activities			
Insurance	930	-	930
Donations	24	-	24
Advertising	129	-	129
Sundries	4,484	-	4,484
Exceptional items	-	-	-
	<u>5,567</u>	<u>-</u>	<u>5,567</u>
Other			
Office expenditure	942	4,209	5,151
Repairs and renewals	-	11,512	11,512
Premises expenses	3,604	-	3,604
Training and Subscriptions	581	-	581
	<u>5,127</u>	<u>15,721</u>	<u>20,848</u>
Support costs			
Finance			
Bank Charges	87	-	87
Governance costs			
Accountancy and legal fees	718	-	718

This page does not form part of the statutory financial statements

The Gathering Community

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £
Total resources expended	<u>22,020</u>	<u>18,020</u>	<u>40,040</u>
Net Income	<u>7,566</u>	<u>1,889</u>	<u>9,455</u>

The Gathering Community - 31.12.2025 Accounts

Final Audit Report

2026-07-21

Created:	2026-07-21
By:	James Bevan (james@richmondaccountancy.co.uk)
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