

Charity registration number 266092 (England and Wales)

**THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

# THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mrs D Cypher  
Mr T Browne  
Mrs L R Thomas  
Mr A Wrighting  
Mrs L Rodenhurst  
Mrs E Collins  
Mrs S Drew

**Charity number (England and Wales)**

266092

**Principal address**

The Community Centre  
North Road  
The Reddings  
Cheltenham  
Gloucestershire  
GL51 6RF

**Independent examiner**

BK Plus Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
England  
GL51 9TX

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# THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

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# THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2025

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The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

##### Objectives and aims

The objects of the charity are to provide a community resource principally for the people of The Reddings and of the immediate surrounding district but no restrictions are placed on a wider demographic user base to promote a greater availability and variety of activities for the people the centre is there to benefit.

The charity aims to achieve these objectives by understanding the needs of the local community and by maintaining the facilities that it has at its disposal to the highest standards possible.

##### Significant activities

The Reddings Community Centre continues to serve as a valued and well-used facility for local residents, community groups and social organisations. Despite changes in committee membership during the year, the centre has remained well managed, financially responsible, and committed to providing a safe, inclusive and welcoming environment.

Funds are raised primarily through hire of the community centre either in whole or in part as suits any particular activity. Principally costs are associated with keeping the facility operational with the majority of the costs being those of Utilities and maintaining the centre to an acceptable standard.

The Association promotes the centre to attract new residents to the area and maintain interest in existing activities. It also organises events throughout the year although a small income stream is derived from this activity its prime object is to promote the centre and those activities available.

##### Public benefit

In planning the charity's activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out below under 'achievement and performance'.

#### **Achievements and performance**

##### Charitable activities

The Community Centre remains a popular venue for a wide range of activities, including social groups, exercise classes, cultural gatherings, and community events. Regular users include:

- Cotswold Parties, hiring the full centre one Saturday each month for organised children's parties.
- Azalia Day Care, supporting individuals with dementia and their carers through social activities and a light lunch.
- Hindu Community Group, meeting weekly and contributing significantly to community cohesion and cultural celebration.
- STARS Children's Dance Group, newly established in 2025 and proving highly successful.
- Senior Yoga, which returned to the centre this year after a short break.
- Healthy Lifestyles Gloucestershire, offering a well-attended adult weight-management programme.

The centre continues to be in high demand for weekend party bookings, with most Saturdays and Sundays fully booked by local residents.

# THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

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#### Achievements and performance - continued

The Reddings Amateur Dramatic Society delivered a lively Wild West pantomime in February, enjoyed by a large audience. Their next production, a musical showcase, is planned for September 2026.

The annual Fete and Horticultural Show in September was well attended despite poor weather. Exhibits were of a high standard, refreshments were popular, and musical entertainment was provided by Pippa Monstad. Unfortunately, the children's outdoor games could not take place due to rain.

Routine maintenance has been carried out effectively by the centre's caretaker, Dan, who continues to do an excellent job of managing day-to-day repairs and upkeep.

Following last year's assessment of the building's condition, the trustees approved investment in several key improvements:

- Further fence repairs were completed in 2025.
- Quotes were obtained for refinishing the floors in both halls.
- The committee agreed to replace ageing kitchen units and appliances, which were over 25 years old. B&Q Hatherley generously supported the project by donating an oven, hob, and extractor fan, and providing discounted replacement cupboard doors.

These works are being carried out over Easter 2026 to minimise disruption to centre users. The trustees remain committed to maintaining the centre to a high standard and ensuring it remains an attractive, functional, and inclusive community resource.

#### Committee Membership and Governance

The committee experienced several changes during the year:

- Two committee members resigned in 2024/5, but the remaining trustees continue to meet regularly to discuss issues and ensure compliance with statutory obligations.
- The Bookings Secretary role, carried out by Laura Thomas, has grown in scope and effort required. In line with the Association's constitution, trustees agreed that remuneration was appropriate, and this was implemented during 2025.
- Long-serving Treasurer Tim Browne stepped down after many years of dedicated service. The trustees express their sincere thanks for his contribution.
- Paul Thomas volunteered to take on the Treasurer role and has joined the committee.
- Sally Gunnell joined as Events Lead, filling a longstanding vacancy.

The trustees extend their appreciation to all committee members and volunteers for their continued commitment.

#### Volunteers and Community Engagement

The Association continues to rely on volunteers to support events and community engagement. Although a new Events Lead is now in place, the committee does not currently have sufficient volunteer capacity to run regular events beyond the annual fete and horticultural show.

The trustees warmly encourage local residents to get involved in supporting community activities and helping to shape the future of the centre.

# THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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### **Financial review**

#### Financial position

2025 has continued to see a strong demand for the hall from both regular users and private hire, mainly for children's parties at the weekends.

Overall, our financial statements are reporting income this year of £45,956 against expenditure of £52,139 resulting in net loss of £6,646. However, there have been a number of one-off costs for large planned expenditure on items such as the building improvements.

#### Investment policy and objectives

Due to raising of interest rates, the trustees consider that bank deposits will, in the short to medium term, provide a risk free satisfactory return for the charity.

#### Reserves policy

The Trustees aim to maintain reserves in unrestricted funds at a level that equates to a minimum of six months of unrestricted charitable expenditure. The Trustees consider that this level will provide sufficient funds to cover fixed and governance costs. The remaining reserves have been set aside for future structural and development work at the centre. At the end of the year, our unrestricted reserves were at a level appropriate to provide this cover and contribute towards our future development plans.

#### Future plans

The trustees will be monitoring hall hire charges to ensure income and expenditure remain at appropriate levels.

### **Structure, governance and management**

#### Governing Document

The Reddings and District Community Association was formed on 3 July 1968 and is governed by its constitution.

#### Recruitment and appointment of new trustees

Membership of the Board of Trustees is open to any member of the community by proposal at the Annual General Meeting. Traditionally the Board comprises people using the community centre for a specific activity, who have been encouraged to broaden their interest to include the running of the centre.

As with any organisation, members display a wide range of skills due either to occupation or aptitude, and the Trustees recognise such skills in individuals and support them. This is particularly relevant to fundraising, event organisation, accounts and administration.

#### Organisational structure

The Association is a registered charity (registration number 266092) and is run by a Board of Trustees, which meets monthly.

#### Risk management

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of conditions becoming adverse. The Trustees have also examined other operational and business risks faced by the charity and confirm that systems have been established to mitigate any significant risks.

# THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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### **Statement of Trustee's responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

The trustees' report was approved by the Board of Trustees.



Mr T Browne  
**Trustee**

7 May 2026

# THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

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I report to the trustees on my examination of the financial statements of The Reddings and District Community Association (the charity) for the year ended 31 December 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



**R F Downes FCA**

**BK Plus Limited**

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Gloucestershire

GL51 9TX

England

7 May 2026



# THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2025**

		Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Hall Hire	2	42,897	-	42,897	37,105	-	37,105
Other trading activities	3	1,223	-	1,223	1,833	-	1,833
Investments	4	1,836	-	1,836	2,093	-	2,093
<b>Total income</b>		<u>45,956</u>	<u>-</u>	<u>45,956</u>	<u>41,031</u>	<u>-</u>	<u>41,031</u>
<b>Expenditure on:</b>							
Hall Hire	5	45,493	6,646	52,139	53,522	6,646	60,168
<b>Total expenditure</b>		<u>45,493</u>	<u>6,646</u>	<u>52,139</u>	<u>53,522</u>	<u>6,646</u>	<u>60,168</u>
<b>Net income/(expenditure) and movement in funds</b>		463	(6,646)	(6,183)	(12,491)	(6,646)	(19,137)
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2025		<u>152,548</u>	<u>166,095</u>	<u>318,643</u>	<u>165,039</u>	<u>172,741</u>	<u>337,780</u>
<b>Fund balances at 31 December 2025</b>		<u>153,011</u>	<u>159,449</u>	<u>312,460</u>	<u>152,548</u>	<u>166,095</u>	<u>318,643</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		159,507		166,160
<b>Current assets</b>					
Debtors	10	1,208		1,153	
Cash at bank and in hand		154,166		153,492	
		155,374		154,645	
<b>Creditors: amounts falling due within one year</b>	11	(2,421)		(2,162)	
<b>Net current assets</b>			152,953		152,483
<b>Total assets less current liabilities</b>			312,460		318,643
<b>The funds of the charity</b>					
Endowment funds	12	159,449		166,095	
Unrestricted funds	13	153,011		152,548	
		312,460		318,643	

The financial statements were approved by the trustees on 7 May 2026



Mr T Browne  
Trustee

# THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 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.

#### **1.5 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

# THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

### 1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Fixtures and fittings	10% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 2 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Hall hire	42,897	36,865
Grants	-	240
	<u>42,897</u>	<u>37,105</u>

### 3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>1,223</u>	<u>1,833</u>

### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>1,836</u>	<u>2,093</u>

# THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

### 5 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
<b>Direct costs</b>		
Depreciation	7	7
Miscellaneous expenses	2,219	1,976
Website & computer costs	1,994	2,255
Rates and water	2,083	1,432
Insurance	2,362	2,185
Light and heat	4,451	11,778
Cleaning materials	698	4,702
Repairs and maintenance	28,187	24,667
Administration costs	199	476
Garden maintenance	1,364	2,190
Bank charges	445	436
	<u>44,009</u>	<u>52,104</u>
<b>Share of support and governance costs (see note 6)</b>		
Governance	1,484	1,418
	<u>45,493</u>	<u>53,522</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>45,493</u>	<u>53,522</u>

### 6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>1,484</u>	<u>1,418</u>
<b>Analysed between:</b>		
Accountancy	<u>1,484</u>	<u>1,418</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

### 9 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 January 2025	332,300	23,136	355,436
At 31 December 2025	332,300	23,136	355,436
<b>Depreciation and impairment</b>			
At 1 January 2025	166,205	23,071	189,276
Depreciation charged in the year	6,646	7	6,653
At 31 December 2025	172,851	23,078	195,929
<b>Carrying amount</b>			
At 31 December 2025	159,449	58	159,507
At 31 December 2024	166,095	65	166,160

Since 2019, all capital expenditure has been written off in the year it was incurred.

### 10 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	1,208	1,153

### 11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,294	371
Accruals and deferred income	1,127	1,791
	2,421	2,162

# THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 12 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2025	Resources expended	At 31 December 2025
	£	£	£
<b>Permanent endowments</b>			
	166,095	(6,646)	159,449
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2024</b>	<b>Resources expended</b>	<b>At 31 December 2024</b>
	£	£	£
<b>Permanent endowments</b>			
	172,741	(6,646)	166,095
	<u>          </u>	<u>          </u>	<u>          </u>

#### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	152,548	45,956	(45,493)	153,011
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2024</b>
	£	£	£	£
General funds	165,039	41,031	(53,522)	152,548
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

# THE REDDINGS AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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### **15 Funds of the charity**

Permanent Endowment funds represent grants made towards the building of the Community Centre, which were made on the basis that they are held as permanent endowment, the income from which is freely available to fund the activities of the charity. The balance carried forward represents the net book value of land and buildings, with depreciation having been charged against the balance in the fund.

The majority of funding to rebuild the Community Centre was provided from community gain contributions from the developers of three local housing developments. These developers were Taywood Homes, Crest Homes and Westbury Homes. There were no conditions attached to these contributions other than for specific use to rebuild the community centre.

Apart from the Reddings and District Community Association's own contribution, the remaining balance of funding was obtained from the National Charities Lottery Board, which was granted in 1999. The Lottery grant was awarded after the Objects and Aims of the charity were accepted as meeting the criteria for funding.

Some or all of the Lottery funding may become repayable if the charity does not continue to meet the conditions of the Lottery award. At the balance sheet date, the Trustees are of the opinion that the Lottery grant conditions continue to be met, and that no liability to repayment arises.