

Churches In Reading Drop In Centre

Report & financial accounts

For the year ended 31st March 2025

Independent review of the accounting records for
Churches In Reading Drop In Centre
For the year to 31st March 2025

11th November 2025

We can confirm that we have carried out an independent review of the accounting records of **Churches In Reading Drop In Centre** for the year ended **31st March 2025** and have produced the attached accounts as required.



Mr. A S Bryant FFA FFTA

Brywel Associates

Suite 5, Chiltern Court, 37 St Peters Avenue, Reading, RG4 7DH.



Churches in Reading Drop-In Centre

Registration Number: 02652137

DIRECTORS' REPORT

The Directors of the Centre, who are ultimately its Trustees and are below referred to as the latter, have pleasure in presenting their report and the accounts for the year to March 31st 2025.

CONSTITUTION

Churches in Reading Drop-In Centre Limited was incorporated as a company limited by guarantee on 8th October 1991 to take over the activities of the Churches in Reading Drop-In Centre as it then was. This transfer took place on 1st November 1991. On 9th April 1992, the company changed its name to Churches in Reading Drop-In Centre, taking advantage of section 30 of the Companies Act 2006.

The Centre, which is known informally as CiRDIC, is registered in England and Wales as a charity, number 1005654.

MISSION STATEMENT

- to welcome, as Christ welcomed, those who are in need.
- to offer love, hope and compassion within a Christian ethos to help to restore human dignity, self-respect and well-being.
- to work together within our community to increase awareness of our mutual responsibility towards the disadvantaged and marginalised in our society

TRUSTEES AND MANAGEMENT COMMITTEE

The following persons acted as Trustees:

John Davies (Chair)
Bridget Barwick (Treasurer)
David Browne
Sally Leonard
Eric Moyse
Angela Wills

Although the Trustees are responsible for policy with regard to running the Centre, day-to-day decisions are taken by the Management Committee. At March 31st 2025, the members of this Committee were:

Mabel Gregory (Manager)
Angela Bell
Jill Bird
Tony Bircher
Ernie Cunningham

Andrea Darius
Mark Dunford
Ali Parr
Rosemarie Tegg

ACTIVITIES

During this financial year CiRDic continued to open three days a week – Mondays, Tuesdays and Fridays between the hours of 10:00am – 1:30pm. We continued to offer the guests hot food and drink, a warm place to come and “be”, shower and bath facilities and access to the clothing store. In addition, the HOLT nurse and St. Mungos continued to meet the guests inside the building, and we have been able to offer podiatry and hair-cutting on a regular basis throughout the year. CiRDic continues to provide a Sunday breakfast from churches and church volunteers.

During this year we partnered with FAITH Christian Group, with a view to opening the Centre five days a week. The Centre underwent significant building improvement works, whereby double-glazing was installed in the main dining area, along with new and efficient radiators and lighting. The result was a much warmer and brighter and welcoming area for the guests to sit out. In addition, a trial began to open the Centre on a Wednesday and then a Thursday to facilitate other groups to meet with the guests as well as offering a place of warmth for everyone.

ORGANISATIONS AND SERVICES WHICH WORK AT OR WITH CIRDiC

Communicare
Connect Reading
HM Probation Service
CGL (Change Grow Live) – drug and alcohol service
Launch Pad
Mental Health Nurses
NHS Nurses
Podiatrist
Barber
St Mungo’s – Homelessness Charity

PAID STAFF, VOLUNTEERS & SUPPORTERS

During the year, the company had the services of two part time paid staff: the Manager and the Centre Administrator. Four of the Trustees and all the unpaid members of the Management Committee also worked as volunteers at the Centre. There are currently approximately 30 volunteers in total, without whom it would not be possible to run CiRDic. All new volunteers are required to undertake Adult Safeguarding training.

CiRDic retained its five-star Health and Hygiene rating awarded by Reading Borough Council in 2024 and Health and Hygiene training is offered to all volunteers.

During this last year we have continued to receive generous donations of food from Costco, and Waitrose. In addition, we have been grateful for regular donations from Greens Butchers, Pangbourne, Sheeplands Farm, St. Vincent de Paul, Ismaili Civic and The Co-op. We are also indebted to local churches, The Rotary Clubs, schools, and many individuals who generously support us with funding and gifts of food, toiletries and clothing.

FINANCIAL OVERVIEW OF THE PERIOD

During this financial year the funds have continued to remain healthy, despite the significant cost of refurbishment, and CiRDIC remains in a financially sound position.

DIVIDENDS

It is a requirement of the Memorandum of Association of the Centre that no distributions shall be made to the people who are members of the company at any time.

A handwritten signature in blue ink, appearing to read 'John Davies', with a stylized flourish at the end.

John Davies

Chair

14th November 2025

Churches in Reading Drop-In Centre
Statement of the financial activities incorporating an income
and expenditure account and statement of Total Recognised gains and losses
for the year ended 31st March 2025

All donations detailed are received in the UK only

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME AND EXPENDITURE</u>					
<u>INCOMING RESOURCES</u>					
Donations from churches	22,802	-	-	22,802	34,786
Donations from individuals	29,847	-	-	29,847	71,312
Donations from other organisations	7,751	45,000	-	52,751	50,212
Fundraising	-	-	-	-	-
Women centre	1,310	-	-	1,310	1,800
Local authority grants	9,167	-	6,000	15,167	12,750
Gift Aid income	8,827	-	-	8,827	1,839
Interest received	1,884	-	-	1,884	758
Sundry receipts	-	-	-	-	-
	<u>81,588</u>	<u>45,000</u>	<u>6,000</u>	<u>132,588</u>	<u>173,457</u>
<u>COST OF RESOURCES EXPENDED</u>					
Charitable activities	108,688	45,000	8,466	162,154	106,717
Governance	516	-	-	516	-
	<u>109,204</u>	<u>45,000</u>	<u>8,466</u>	<u>162,670</u>	<u>106,717</u>
Net incoming(outgoing) resources expended for the year	(27,616)	-	(2,466)	(30,082)	66,740
Transfers between funds	-	-	-	-	-
Fund balances b/f at 1st April 2024	155,814	-	7,634	163,448	96,708
Fund balances c/f at 31st March 2025	<u>128,198</u>	<u>-</u>	<u>5,168</u>	<u>133,366</u>	<u>163,448</u>

Churches in Reading Drop-In Centre
Balance Sheet at 31st March 2025

		<u>2025</u>	<u>2024</u>
		£	£
FIXED ASSETS	Note 3	5,389	7,184
CURRENT ASSETS			
Debtors	Note 4	20,378	-
Cash at bank & in hand		109,691	160,740
		<u>130,069</u>	<u>160,740</u>
CURRENT LIABILITIES			
Creditors	Note 5	2,092	4,476
		<u>2,092</u>	<u>4,476</u>
NET CURRENT ASSETS		<u>127,977</u>	<u>156,264</u>
TOTAL ASSETS		<u><u>133,366</u></u>	<u><u>163,448</u></u>

REPRESENTED BY

Restricted funds	5,168	7,634
Designated funds	-	-
Revenue reserve	128,198	155,814
	<u>133,366</u>	<u>163,448</u>

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st March 2025

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the trustees on **11th November 2025** and were signed on their behalf by:

J Davies 

B Barwick 

ing Drop-In Centre
ts for the year ended 31st March 2025

eral Reserve) represents the accrued unspent reserves that are not subject to any restriction. Restricted funds have been set aside from the general fund by the Trustees to pay for specific projects, but these may be restored to the general fund if the Trustees decide that such a course would be prudent. As CIRDIC is dependent for the greater part of its income upon donations, which may vary from year to year, the Trustees have decided upon a policy of retaining at least two years normal outgoings in these funds, increasing fundraising activity when required. When taken together, at the 31st March 2025 these designated and general funds represented approximately 25 months of expenditure. Restricted funds represent donations received for specific purposes so far as not already spent

NOTE 2: ACCOUNT HEADINGS

On the Balance Sheet and in the Statement of Financial Activities and the associated notes the Trustees have in certain cases departed from the headings contained in the Companies Acts in order to present the user of these accounts with a true and fair view.

NOTE 3: TANGIBLE ASSETS

	<u>Building Improves</u>	<u>Furn & Equip</u>	<u>Computer Equipment</u>	<u>Security System</u>	<u>Total</u>
	£	£	£	£	£
Cost					
At 1st April 2024	178,649	28,227	2,907	3,512	213,295
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31st March 2025	<u>178,649</u>	<u>28,227</u>	<u>2,907</u>	<u>3,512</u>	<u>213,295</u>
Depreciation					
At 1st April 2024	175,876	23,818	2,906	3,511	206,111
Charge in period	693	1,102	-	-	1,795
Eliminated on Disposals	-	-	-	-	-
At 31st March 2025	<u>176,569</u>	<u>24,920</u>	<u>2,906</u>	<u>3,511</u>	<u>207,906</u>
Net book value					
At 31st March 2025	<u>2,080</u>	<u>3,307</u>	<u>1</u>	<u>1</u>	<u>5,389</u>
At 31st March 2024	<u>2,773</u>	<u>4,409</u>	<u>1</u>	<u>1</u>	<u>7,184</u>

NOTE 4: DEBTORS

	<u>2025</u>	<u>2024</u>
	£	£
Insurance prepayment	108	-
Rent prepayment	2,875	-
Gift Aid claim	2,395	-
Building contribution from FAITH	15,000	-
	<u>20,378</u>	<u>-</u>

NOTE 9: INTEREST RECEIVABLE AND SIMILAR INCOME

	<u>2025</u> £	<u>2024</u> £
Bank interest	1,884	758
	<u>1,884</u>	<u>758</u>

NOTE 10: OPERATING LEASES

The company holds a renewed property lease that expires on 31st December 2024. The rents due for the remainder of the lease being detailed below.

	<u>2024</u> £
Rents becoming due under the above mentioned lease	
Period 01/04/2025-31/12/2025	<u>8,000</u>

NOTE 11: EMPLOYEES

CIRDIC employed two persons during the year. Both employees worked mainly at CIRDIC (Berkley Avenue). As in previous years, they were assisted by volunteers, including several Trustees.

NOTE 12: TAXATION

As a registered charity the Centre is exempt from direct United Kingdom taxation. Refunds of income tax on and donations under the Gift Aid scheme are included in the category of income in which the underlying donation is included.

The Centre enjoys no general exemption from Value Added Tax.

Churches in Reading Drop-In Centre

Legal and Administrative details

LEGAL STATUS

The Centre is a company limited by guarantee, registered in England and Wales. The company registration number is 2652137. The Centre is a registered charity, number 1005654.

The Trustees constitute the ultimate controlling party

DIRECTORS, TRUSTEES, ETC

The names of the directors and members of the Management Committee are set out on page 1

ADDRESSES

Registered Office
8 Lea Close
Reading
RG30 3NB

The Centre
Berkeley Avenue
Reading
RG1 6JT

Chair
8 Lea Close
Reading
RG30 3NB

BANKERS AND ADVISORS

Bankers
Barclays Bank plc
P O Box 27
Reading
RG1 2HD

Sort Code 20-71-03
Current account 70269573

Accountants
Brywel Associates
Suite 5, Chiltern Court
37 St Peters Avenue
Caversham
Reading
RG4 7DH

Churches in Reading Drop-In Centre
Notes to the accounts for the year ended 31st March 2025

NOTE 5: CREDITORS (amounts falling due within one year)

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Accruals	600	600
PAYE account	1,492	3,876
	<u>2,092</u>	<u>4,476</u>

NOTE 6: COST OF RESOURCES EXPENDED

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Rent of building	11,375	-	-	11,375	11,500
Food, etc	23	-	-	23	7
Heat and Light	12,187	-	-	12,187	10,504
Travel	-	-	-	-	-
Telephone & computer	2,011	-	-	2,011	1,920
Repairs & renewals	2,025	-	-	2,025	982
Water rates	1,413	-	-	1,413	1,541
Legal & professional fees---accounts	516	-	-	516	576
Council tax	639	-	-	639	624
Bank charges	149	-	-	149	96
Subscriptions	47	-	-	47	35
Website	116	-	-	116	359
Domestic and hygiene	6,834	-	-	6,834	6,908
Employment costs	62,218	-	-	62,218	63,212
Insurance premiums	6,720	-	-	6,720	3,228
Post & stationery	356	-	-	356	428
Training	-	-	-	-	24
Publicity	270	-	-	270	-
Depreciation	1,795	-	-	1,795	2,928
Building improvements	-	45,000	10	45,010	-
Household supplies	-	-	8,399	8,399	-
Computer & office decoration	208	-	-	208	171
Administration	-	-	-	-	100
Sundries	-	-	-	-	50
Women's centre	302	-	57	359	1,524
	<u>109,204</u>	<u>45,000</u>	<u>8,466</u>	<u>162,670</u>	<u>106,717</u>

NOTE 7 : COST of GOVERNANCE

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Professional charges	516	576
	<u>516</u>	<u>576</u>

NOTE 8: REMUNERATION

No remuneration was paid and no benefits accrued to Trustees during the year or during the previous year.

During the year the sum of £0 was paid to Trustees to cover the cost of travel (2024--£0)

NOTE 1: ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of section 1A "Small Entities" of Financial Reporting Standard 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland and Companies Act 2006. The financial statements have been prepared under the historical cost convention

Income receivable

All donation and grant income is included when received except for grant income from Reading Borough Council, which is recognised on the dates that the instalments become due

Contributions in kind

The Centre receives considerable amounts of food and clothing in kind, rather than money being given to purchase these items. No account has been taken of these receipts as it would not be practical to do so. These items are consumed by or donated on to the Centre's guests or, in the case of surpluses, occasionally donated to other charities or if servicable, sold for rags. Similarly, no account has been taken of the building work, maintenance or gardening carried out by the Centre's volunteers and guests.

Bank interest

Bank interest is credited in the income & expenditure account on the basis of the amounts having become credited during the year

Fixed assets

Depreciation is provided on all fixed assets in a manner designed to write off their costs, less estimated residual values, by the following methods and at the following rates:

Furniture and equipment	25% reducing balance
Computer equipment	25% straight line
Security system	33% straight line
Building improvements	25% reducing balance

No account is taken of fixed assets that have been donated to the Centre, as this would be impractical. The Trustees do not believe that any effect on the accounts would be material.

Stocks

No account has been taken of stocks of food and clothing held at the balance sheet date, as these are intended for consumption by or donation to the Centre's guests.

Operating leases

Rentals paid under operating leases are charged to the unrestricted income & expenditure account and statement of financial activities as incurred.