STRAND COMMUNITY TRUST LTD

Charity Number: 1137694
Company Number: 06559331

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

STRAND COMMUNITY TRUST LTD

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FOR THE YEAR ENDED 31 DECEMBER 2025

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STRAND COMMUNITY TRUST LTD

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Barrie Cooper D Hingston A Pemberton P Lentle C Foullon S Mackay
Contact Address & c/o	The Strand Church 32 The Strand Dawlish Devon EX7 9PT The charity is incorporated in England and Wales
Company Registration Number	06559331
Charity Registration Number	1137694
Independent Examiner	Community360 Winsley's House High Street Colchester Essex, CO1 1UG

STRAND COMMUNITY TRUST LTD

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and Progress

There were three key goals for 2025—sustaining operations, improving facilities and resilience, and improving energy efficiency and building safety.

1. Sustaining operations: The Centre remained open every day, maintaining our café, foodbank and social activities. Volunteer numbers rose to 31, and we organised a First Aid workshop facilitated by the British Red Cross. Modest café and hire rate adjustments were introduced to improve financial sustainability.

2. Improving facilities and resilience: Grant-funded works prevented costly closures during 2025. Thanks to a range of grants (Garfield Weston Foundation, Comic Relief, SNG and the Co-op Foundation), we completed floor, heating and kitchen upgrades, and installed a professional-quality AV system and 150" screen. This realised one of our earlier ambitions - using the Centre as a flexible cultural and hire venue - at a fraction of the original £33,000 estimate. These facilities now underpin some new income-generation activities outlined in our August 2025 strategy, including film screenings, and advertising for children's parties and business hires.

3. Building efficiency and safety: Following lessons from an earlier but unsuccessful energy bid, we secured a Foyle Foundation grant for double-glazed windows/doors for the Hamilton Hall building and thanks to further grants in 2026, we have since installed LED lighting funding to reduce future running costs. The Garfield Weston Foundation funding has allowed us to initially match-fund costs. We underwrote £5k of the total £10k costs for the glazing to go ahead, but this £5k was eventually provided by another donation. Had we needed to wait to secure the full costs, the project might never have been able to be completed. Burg-Wachter generously donated a safe to improve security.

Learning and Challenges - Energy prices and maintenance remain ongoing pressures, but grant successes have ensured financial stability. We have learned the value of combining small grants with earned income and of developing strategies to balance revenue with volunteer capacity. The workload impact on our Café Manager and volunteers remains significant, so we are exploring ways to streamline operations and to recruit specialist AV, marketing, maintenance or event volunteers.

Organisational Developments - The Trust's recognition as a *Place of Welcome* and *Warm Space* continues to attract new users. New partnerships with the *Good Things Foundation* have deepened our community reach, supporting digital inclusion through the distribution of SIM cards from the National Databank. The lease of the Hall to *Cash Access UK (Banking Hub)* provided steady income until they left for a new site in Spring 2026.

Community Highlights - We continued to work closely with the Strand Church, as well as Dawlish Town Council, and the Co-op, and we were chosen again as one of the Mayor's charities for 2025. Dawlish hosted its first Grand Prix for the British Cycling tour and the Centre was a base for volunteers and competitors. We continued to run social groups and a programme of events throughout the year. We held another popular Christmas Day lunch and hosted various other activities during the festive period sponsored by SNG Winter Wishes,

Sainsbury's Good Food, and the Southern Co-op Winter Fund. Dawlish Co-op sponsored the first peace pole in the South West and which now proudly stands outside the Centre.

Outlook for 2026 - Our 2026 position remains challenging, with income projected at around £95,000 including the confirmed £5,000 Devon Community Foundation grant (restricted to food, energy and essentials). Expenditure is expected to reach £103,000–£105,000, driven mainly by higher energy costs. The resulting deficit increases further when liabilities are included.

Priorities for 2026
• Energy efficiency: Pursue LED lighting replacement (completed via Dawlish Town Council and ECOE) and solar panel installation (funding secured via the National Lottery) to halve energy use.
• Financial sustainability: Expand café and hire income through AV-based events and premium business bookings.
• Community wellbeing: Maintain low-cost meals and inclusive social events tackling isolation and hardship and explore new ways to support learning. Redecoration of the Auditorium will happen in August 2026 and is being funded by grants from Bernard Sunley, the Benefact Trust, and the Clothworkers' Foundation.

Thanks to the hard work of staff, volunteers and trustees, the Strand Centre has stayed bright and busy through another demanding year. Grant funding has quite literally kept the lights on—allowing hundreds of people in Dawlish to share warmth, food and friendship in a place that remains at the heart of our community.

As well as the awards, we value the recognition from the Mayor of Dawlish who chose our Centre as one of their chosen charities in 2024, and we have again received this recognition in 2025. None of this would be possible without all the amazing people and groups who use the Centre, our various partner organisations, and the dedication of our volunteers, our Centre Manager, and the trustees. Thank you so much for everything you do and for making the Strand Centre such a special place.

Statement of the Directors' and Trustees' Responsibilties

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.



Signed: _____ Date: 29/09/2026

Trustee David Hingston

STRAND COMMUNITY TRUST LTD

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of Strand Community Trust LTD for the year ended 31 December 2025 which are set out on pages 6 to 14.

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 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

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 considerations of any unusual items or disclosures in the accounts, and seeking 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 examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.

David Courtier FMAAT AATQB for and on behalf of:

Community360
Winsley's House, High Street, Colchester,
Essex, CO1 1UG

Date 29/09/2026

STRAND COMMUNITY TRUST LTD

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior period Total Funds 2024 £
Incoming resources					
Incoming resources from generating funds:					
Donations and legacies	**2**	25,473	26,771	52,244	62,689
Charitable activities	**3**	110,163	-	110,163	76,361
Fundraising income	**4**	224	-	224	2,907
Total incoming resources		**135,859**	**26,771**	**162,630**	**141,956**
Resources expended					
Costs of charitable activities	**5**	114,792	15,904	130,696	138,293
Total resources expended		**114,792**	**15,904**	**130,696**	**138,293**
Net income/(expense) before transfers		**21,068**	**10,867**	**31,935**	**3,663**
Transfers between funds		5,148	(5,148)	-	-
Net income/(expense)		**26,216**	**5,719**	**31,935**	**3,663**
Reconciliation of funds					
Total Funds B/Fwd		11,561	2,990	14,551	10,888
Total Funds C/Fwd		**37,777**	**8,709**	**46,486**	**14,551**

Notes on pages 8 to 14 form an integral part of these accounts.

STRAND COMMUNITY TRUST LTD

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	**12**	8,869	-
Current assets			
Debtors	**13**	4,498	1,087
Cash at bank and in hand		45,915	27,510
		50,413	28,597
Creditors: amounts falling due within one year	**14**	10,900	10,400
Net current assets/(liabilities)		39,513	18,197
Total assets less current liabilities		**48,382**	**18,197**
Creditors: amounts falling due after more than one year	**15**	1,896	3,646
Net assets		**46,486**	**14,551**
Funds of the charity:			
Restricted funds	**16**	8,709	2,990
Unrestricted income funds	**16**	37,777	11,561
Total funds		**46,486**	**14,551**

For the financial year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

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

Signed David Hingston Date 29/09/2026

David Hingston
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention
The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Cash Flow
The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

Policies relating to categories of income and income recognition

Nature of income
Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Income recognition
Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity’s assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Income from legacies
Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Donated goods, facilities and services
Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

Policies relating to expenditure on goods and services provided to the charity

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustee's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2. Income from donations and legacies

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Donations receivable	7,422	5,371	12,793	22,344
Grants	18,051	21,400	39,451	40,345
	25,473	**26,771**	**52,244**	**62,689**
2024 Total	**22,689**	**40,000**	**62,689**	

3. Income from charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Letting of property	45,268	-	45,268	27,686
Inspire café	48,129	-	48,129	48,344
Other income	16,766	-	16,766	331
	110,163	**-**	**110,163**	**76,361**
2024 Total	**76,361**	**-**	**76,361**	

4. Fundraising income

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Events	224	-	224	2,907
	224	**-**	**224**	**2,907**
2024 Total	**2,907**	**-**	**2,907**	

5. Expenditure on charitable activities	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Charitable activity - direct costs				
Gross wages & salaries	24,134	-	24,134	25,116
Pension costs	1,652	-	1,652	1,486
Café costs	37,599	2,172	39,771	37,057
Direct project costs	12,582		12,582	45,652
Charitable activity - support costs (note 6)	38,824	13,732	52,556	28,983
Total	**114,792**	**15,904**	**130,696**	**138,293**
2024 Total	**98,293**	**40,000**	**138,293**	

6. Analysis of support costs	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Premises expenses				
Rates and water charges	1,242	-	1,242	998
Light, heat & power	10,827	-	10,827	10,264
Cleaning & waste management	3,272	-	3,272	2,420
Premises repairs, renewals & maintenance	8,899	13,732	22,631	7,529
Property insurance	1,264	-	1,264	1,227
Administrative expenses				
Telephone, fax & internet	1,143	-	1,143	513
Printing, postage & stationery	519	-	519	353
Hire of equipment	701	-	701	701
Accountancy costs	500	-	500	-
Previous year adjustment	-		-	(1,458)
Bank charges and loan interest	1,347		1,347	1,242
Sundry expenses	9,109	-	9,109	5,193
Financial costs				
Depreciation	-	-	-	-
Total support costs	**38,824**	**13,732**	**52,556**	**28,983**
2024 Total	**28,983**	**-**	**28,983**	

The previous year adjustment in 2024 relates to loan repayments that were allocated to the profit and loss account, and not to the long term creditor balance. A correction has therefore been made in this financial year.

7. Governance costs

	Total 2025 £	Total 2024 £
Independent examiner fees:		
Examination of the financial statements	400	400
	400	**400**

8. Net incoming/outgoing resources

Net incoming resources for the year include:	Total 2025 £	Total 2024 £
Depreciation of fixed assets	-	-

9. Trustees remuneration and expenses

No other trustees has received any benefits or remuneration from the charity during the year.

10. Staff

	2025	2024
Staff employed	1	1

No staff earned more than £60,000 during the year.

11. Going Concern

The trustees of the charity deem that there are sufficient funds available to continue operating on a going concern basis for the forseeable future

12. Tangible fixed assets

	Plant & Machinery	Total
	£	£
Cost		
As at 1 January 2025	33,608	33,608
Disposals	(33,608)	(33,608)
Additions	8,869	8,869
As at 31 December 2025	8,869	8,869
Depreciation		
As at 1 January 2025	33,608	33,608
Disposals	(33,608)	(33,608)
Charge for the year	-	-
At 31 December 2025	-	-
Net book values		
At 31 December 2025	**8,869**	**8,869**
At 31 December 2024	-	-

13. Debtors

	2025 Total	2024 Total
	£	£
Other debtors	4,498	1,087
	4,498	**1,087**

14. Creditors: amounts falling due within one year

	2025 Total	2024 Total
	£	£
Accruals	900	400
Deferred income	10,000	10,000
	10,900	**10,400**

15. Creditors: amounts falling due after more than one year

	2025 Total	2024 Total
	£	£
Long term creditors	1,896	3,646
	1,896	**3,646**

16. Funds

	Balance at 1 January 2025	Incoming resources	Resources expended	Transfers	Balance at 31 December 2025
Unrestricted funds					
General funds	11,561	135,859	(114,792)	5,148	37,777
Total unrestricted funds	**11,561**	**135,859**	**(114,792)**	**5,148**	**37,777**
Restricted funds					
Needy fund	1,433	-	-	-	1,433
Sainsbury Foodbank	-	1,500	(672)	-	828
Hall and Woodhouse Grant	-	1,000	-	-	1,000
Southern Co-Op	-	1,500	(1,500)	-	-
Action Funder	-	4,000	(852)	(3,148)	-
Dawlish Rotary	-	400	(123)	-	277
Windows/Doors	-	5,371	(5,371)	-	-
Dawlish Town	-	5,000	(2,386)	-	2,614
SNG Action	-	1,000	-	-	1,000
Foyle Foundation	-	5,000	(5,000)	-	-
Devon Community Foundation	-	2,000	-	(2,000)	-
Other	1,557	-	-	-	1,557
Total restricted funds	2,990	26,771	(15,904)	(5,148)	8,709
Total Funds	**14,551**	**162,630**	**(130,696)**	**-**	**46,485**