REGISTERED CHARITY NUMBER: 1193501

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FOR

ETNA COMMUNITY CENTRE

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

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for the Year Ended 31 March 2026

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ETNA Community Centre

...at the heart of TWI

The Trustees' report and accounts year ended 31st March 2026

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 "ETNA Community Centre" and is based at 13 Rosslyn Road, Twickenham, TWI 2AR.

Membership of ETNA is open to all individuals aged 18 and over living in East Twickenham and the surrounding areas, as well as to partners who use the Centre as their workplace and clients who deliver groups, classes or one-to-one sessions. The Centre provides a welcoming space for advancing educational opportunities, running support groups, and participating in recreational and leisure activities.

Alongside these activities, ETNA hosts a range of support services. A Citizens Advice drop-in service launched in February 2025 and has continued as a regular weekly session. The Centre also provides space for self-help groups, mental health services and counselling sessions, supporting the wellbeing of the local community.

A number of charities are based at ETNA, including Arts Richmond, The Conservation Volunteers (TCV), School and Family Works (SFW), Embracing Age, space2grieve and Richmond Good Neighbours. The Rosslyn Nursery and Pre-School also operates from the Centre five mornings a week.

Habitats and Heritage left the Centre in October 2025, having taken on a lease from Richmond Council for premises on Grimwood Road. Their departure is keenly felt, as they have been valued partners at ETNA for over a decade.

In recognition of its role as an inclusive community space, ETNA has been selected as one of 30 projects across London to receive funding from the Mayor of London and The National Lottery Community Fund. Through this, ETNA is part of the *Loved and Wanted Here* programme, which will deliver a range of activities over the next two years.

This funding will support free evening English classes, digital inclusion support and culturally relevant community events. It also enables the continuation of ETNA's twice-weekly Hub, ensuring it can operate year-round as a welcoming and accessible space for local residents.

Our partner The Real Junk Food Project Twickenham (TRJFP), have continued to feed the community three times a week, and regularly have over 90 people per café session. ETNA provides a welcoming space where the highly organised teams of volunteers collect, prepare and cook the food as well as provide a food-bank service. Penny Vegting who manages the project, has secured a further 5-year National Lottery Grant which provides financial sustainability to continue this valuable community service.

The role of the Trustees is to ensure the effective management and maintenance of the Centre, while safeguarding its financial viability and actively managing risk. This enables ETNA to fulfil its core objectives of serving the local community and providing accessible space for groups and individuals.

There have been several changes to the Board over the past 12 months. Geoff Acton, Kate Rodde and Ian Fitzgerald have all stepped down, having each made significant contributions to ETNA. Geoff served for seven years, bringing valuable insight through his experience working with Richmond Council. Kate's legacy includes her instrumental role in securing the grant funding that enabled the development of the fully accessible community kitchen and garden. Ian provided ten years of dedicated service as Treasurer and worked closely with Sue Howes, former Chair, in shaping ETNA into the thriving community space it is today.

We have welcomed two new Trustees to the Board – Ananda Guha and Joana Blundell. They join Phil Langton (Chair), Esther Sweetman (Deputy Chair), Nicola Simpson (Treasurer), Penny Croucher (Secretary), Perminder Tamana and Susan Chappell.

Nicola Simpson has taken part in the *Trustee Forward* programme, delivered by Richmond CVS in partnership with Richmond Foundation, and has been mentored by an experienced trustee treasurer. As a result, she has led the development of a comprehensive risk register for ETNA, in collaboration with fellow Trustees. Key risks will now be reviewed regularly at Board meetings, strengthening alignment with Charity Commission guidance.

The Trustees' report and accounts year ended 31st March 2026 (continued)

Future challenges

Despite losing Habitats & Heritage, the Centre's finances are currently in sound order and ETNA remains financially sustainable. In addition to our extensive existing client base, a number of new clients have booked spaces and this, together with strong demand for parties and events particularly on weekends, means that our income continues to be strong in a difficult economic climate.
Renovation work has taken place on the Wolff room, to provide a further small rentable space on the first floor. This has helped to free up other, larger spaces in the centre for additional booked events. One of our sheds has been upgraded to become a vital store of perishable items for TRJFP.

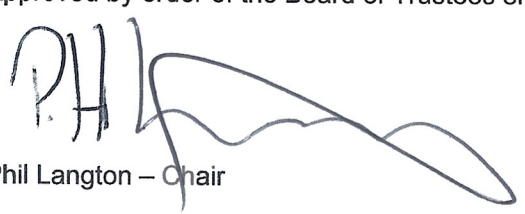
Risk Management
The Board of Trustees recognises that effective risk management is essential to achieving ETNA's objectives and safeguarding its beneficiaries, staff, volunteers, reputation, and resources. A formal process is in place to identify, assess, and monitor key risks across the organisation, with regular review by the Board and Centre Director. Significant risks that have been assessed include: security of the building; health, safety and environmental risks; loss of staff; fraud or error. The trustees are satisfied that appropriate controls and mitigation measures are in place to manage the risks that have been identified, ensuring ETNA remains resilient and able to deliver its services effectively.

Financial Review
The financial results for the year together with the Independent Examiner's Report are attached to this report. This year income has increased 9% from 2024-25, reflecting stronger demand for parties and events. Expenditure has been managed to ensure the Centre is financially sustainable whilst keeping everything in good running order and making planned improvements.

Reserves policy
The Trustees have established a reserves policy to safeguard ETNA's ongoing operations and to ensure the Centre can remain open and meet its commitments in the event of unforeseen shortfalls in income. The Trustees have concluded that they should retain reserves equivalent to four to six months of expenditure (excluding rent payable to LBRuT, which is received in the form of a grant), which equates to a target range of £93,000 to £139,000.
At the year end, ETNA held total unrestricted funds of £120,333 of which £12,901 was represented by fixed assets and therefore not available for general use. This left free reserves of £107,432 (2024: £87,715), representing approximately 4.6 months of expenditure. Included within free reserves is £25,000 designated by the Trustees to meet costs that may arise in the event of the Centre's closure. The level of free reserves is within the target range set by the Trustees, who consider it appropriate to support the charity's ongoing operations and manage financial risks.
Restricted funds at the year end totalled £224,445. This balance primarily represents the net book value of the community kitchen extension project, which is being depreciated over the remaining term of the lease, together with £10,859 of unspent grant funding to be applied to charitable activities during 2026–27.
The Trustees review the reserves policy annually to ensure it remains appropriate in light of ETNA's activities and financial position.

Thanks
The Board of Trustees would like to thank Kate Rodde, Geoff Acton and Ian Fitzgerald for their support and service to the Centre.
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.

Approved by order of the Board of Trustees on June 22nd 2026 and signed on its behalf by:



Phil 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 2026.

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: 22 June 2026.

ETNA COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,460	68,759	75,219	63,977
Other trading activities	2	284,404	-	284,404	265,785
Investment income	3	2,489	-	2,489	2,360
Total		293,353	68,759	362,112	332,122
EXPENDITURE ON					
Charitable activities					
Costs of generating funds		267,889	69,703	337,592	340,035
Other		8,718	19	8,737	8,100
Total		276,607	69,722	346,329	348,135
NET INCOME/(EXPENDITURE)		16,746	(963)	15,783	(16,013)
RECONCILIATION OF FUNDS					
Total funds brought forward		103,587	225,408	328,995	345,008
TOTAL FUNDS CARRIED FORWARD		120,333	224,445	344,778	328,995

The notes form part of these financial statements

ETNA COMMUNITY CENTRE

STATEMENT OF FINANCIAL POSITION
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	6	12,901	213,588	226,489	239,168
CURRENT ASSETS					
Debtors	7	22,342	-	22,342	22,420
Cash at bank and in hand		96,165	10,859	107,024	80,905
		118,507	10,859	129,366	103,325
CREDITORS					
Amounts falling due within one year	8	(11,076)	(1)	(11,077)	(13,498)
NET CURRENT ASSETS		107,431	10,858	118,289	89,827
TOTAL ASSETS LESS CURRENT LIABILITIES		120,332	224,446	344,778	328,995
NET ASSETS		120,332	224,446	344,778	328,995
FUNDS	10				
Unrestricted funds				120,332	103,587
Restricted funds				224,446	225,408
TOTAL FUNDS				344,778	328,995

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

P Langton - Trustee

N Simpson - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2026

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.

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2. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Rent receivable	69,893	64,485
Room hire	214,511	201,300
	284,404	265,785

3. INVESTMENT INCOME

	2026	2025
	£	£
Interest receivable	2,489	2,360

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

	2026	2025
	£	£
Trustees' expenses	1,209	956

5. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	179,702	178,351
Social security costs	11,126	11,684
Other pension costs	2,736	2,695
	193,564	192,730

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

	2026	2025
Office	3	3
Facilities management	2	2
	5	5

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

	2026	2025
£60,001 - £70,000	1	1

continued...

6. TANGIBLE FIXED ASSETS

	Short leasehold £	Equipment, furniture and fittings £	Totals £
COST			
At 1 April 2025	335,849	20,075	355,924
Additions	-	2,757	2,757
At 31 March 2026	335,849	22,832	358,681
DEPRECIATION			
At 1 April 2025	105,432	11,324	116,756
Charge for year	10,870	4,566	15,436
At 31 March 2026	116,302	15,890	132,192
NET BOOK VALUE			
At 31 March 2026	219,547	6,942	226,489
At 31 March 2025	230,417	8,751	239,168

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade debtors	22,342	22,420

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade creditors	477	-
Taxation and social security	4,631	4,715
Other creditors	5,969	8,783
	11,077	13,498

9. 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 (2025 £48,750) during the year.

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10. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	77,687	17,645	95,332
Special reserve	25,900	(900)	25,000
	103,587	16,745	120,332
Restricted funds			
Community Kitchen Fund	223,295	(9,708)	213,587
LBRUT - Rent Grant	1,783	(1,783)	-
Civic Pride	330	(330)	-
Ministry of Housing, Communities & Local Government	-	10,000	10,000
GLA Loved and Wanted	-	859	859
	225,408	(962)	224,446
TOTAL FUNDS	328,995	15,783	344,778

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	294,253	(276,608)	17,645
Special reserve	(900)	-	(900)
	293,353	(276,608)	16,745
Restricted funds			
Community Kitchen Fund	-	(9,708)	(9,708)
LBRUT - Rent Grant	48,750	(50,533)	(1,783)
Civic Pride	5,259	(5,589)	(330)
Cost of Living	3,750	(3,750)	-
Ministry of Housing, Communities & Local Government	10,000	-	10,000
GLA Loved and Wanted	1,000	(141)	859
	68,759	(69,721)	(962)
TOTAL FUNDS	362,112	(346,329)	15,783

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for 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	25,000	900	25,900
	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	324	6	330
	235,110	(9,702)	225,408
TOTAL FUNDS	345,008	(16,013)	328,995

Comparative 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	332,122	(348,135)	(16,013)

continued...

10. MOVEMENT IN FUNDS - continued

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

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	84,898	10,434	95,332
Special reserve	25,000	-	25,000
	109,898	10,434	120,332
Restricted funds			
Community Kitchen Fund	233,003	(19,416)	213,587
LBRUT - Rent Grant	1,783	(1,783)	-
Civic Pride	324	(324)	-
Ministry of Housing, Communities & Local Government	-	10,000	10,000
GLA Loved and Wanted	-	859	859
	235,110	(10,664)	224,446
TOTAL FUNDS	345,008	(230)	344,778

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	564,960	(554,526)	10,434
Restricted funds			
Community Kitchen Fund	-	(19,416)	(19,416)
LBRUT - Rent Grant	97,500	(99,283)	(1,783)
Civic Pride	12,876	(13,200)	(324)
Cost of Living	7,898	(7,898)	-
Ministry of Housing, Communities & Local Government	10,000	-	10,000
GLA Loved and Wanted	1,000	(141)	859
	129,274	(139,938)	(10,664)
TOTAL FUNDS	694,234	(694,464)	(230)

continued...

11. RELATED PARTY DISCLOSURES

During the year the charity acquired professional services amounting to £5,880 (2025 £7,475) from Unlimited IT/Outsourced Information Technology Limited whose proprietor is related to Vanessa James, the Centre director

12. SPECIAL RESERVE

The Trustees have set aside £25,000 (2025 £25,900) 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 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,434	1,553
Gift aid	191	259
Grants	71,594	62,165
	75,219	63,977
Other trading activities		
Rent receivable	69,893	64,485
Room hire	214,511	201,300
	284,404	265,785
Investment income		
Interest receivable	2,489	2,360
Total incoming resources	362,112	332,122
EXPENDITURE		
Charitable activities		
Wages	179,702	178,351
Social security	11,126	11,684
Pensions	2,736	2,695
Rent	50,533	48,750
Rates and water	7,125	4,529
Insurance	2,726	3,766
Light and heat	14,491	17,812
Repairs, renewals and maintenance	35,882	37,552
Office expenses	3,876	3,958
Advertising, website & IT	10,776	16,052
40th Event 2025	3,182	-
Depreciation of tangible fixed assets	15,437	14,886
	337,592	340,035
Support costs		
Finance		
Trustees' expenses	1,209	956
Bank charges	616	559
Bad debts	-	105
	1,825	1,620
Governance costs		
Accountancy and legal fees	6,912	6,480
Total resources expended	346,329	348,135
Net income/(expenditure)	15,783	(16,013)