Charity registration number 267044 (England and Wales)

DURSLEY & DISTRICT COMMUNITY ASSOCIATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025



DURSLEY & DISTRICT COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J R F Hudson Mrs C L Zoglowek P Eagle Mr R Davis M Breen	 (Appointed 10 August 2026)
Charity number (England and Wales)	267044	
Principal address	Rednock Drive Dursley Gloucestershire GL11 4BX	
Independent examiner	Xeinadin South Wales & West Limited 701 Stonehouse Park Sperry Way Stonehouse Gloucestershire GL10 3UT	

DURSLEY & DISTRICT COMMUNITY ASSOCIATION

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DURSLEY & DISTRICT COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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 trust'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

The objectives of the association are to provide a Community Centre for the benefit of the inhabitants of Dursley and the surrounding area. In pursuing its objectives, the association has operated the Community Centre for the benefit of a number of local clubs, and received donations, rent and room hire income of £50,251 for the year.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Achievements and performance

Significant activities and achievements against objectives

Financial review

The reserves of the Association were £56,659 at 31 December 2025. The reserves are held in order to fund the future activities of the charity. Restricted income funds amounted to £nil at the year end.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Charity is an incorporated association governed by a constitution adopted on 20 March 1989. The charity is operated by a council consisting of honorary officers and representatives of user groups of the Dursley Community Centre.

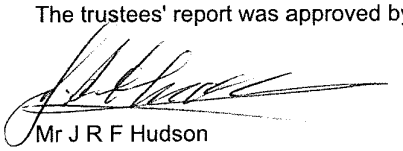
The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr J R F Hudson	
Mrs C L Zoglowek	
P Eagle	
J A Ball	(Resigned 10 August 2026)
Mr R Davis	
M Breen	(Appointed 10 August 2026)

Recruitment and appointment of trustees

Trustees are voted in at committee meetings with a show of hands by members.

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



Mr J R F Hudson
Trustee

12 October 2026

DURSLEY & DISTRICT COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DURSLEY & DISTRICT COMMUNITY ASSOCIATION

I report to the Trustees on my examination of the financial statements of Dursley & District Community Association (the trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the trust 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 trust'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 trust 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.

Xeinadin South Wales & West Limited
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT
12 October 2026

DURSLEY & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	**2**	26,554	-	26,554	30,853
Charitable activities	**3**	2,000	21,582	23,582	71,753
Investments	**4**	29	-	29	33
Other income	**5**	86	-	86	488
Total income		28,669	21,582	50,251	103,127
Expenditure on:					
Charitable activities	**6**	43,133	21,599	64,732	114,665
Total expenditure		43,133	21,599	64,732	114,665
Net expenditure and movement in funds		(14,464)	(17)	(14,481)	(11,538)
Reconciliation of funds:					
Fund balances at 1 January 2025		71,123	17	71,140	82,678
Fund balances at 31 December 2025		56,659	-	56,659	71,140

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

The notes on pages 6 to 13 form part of these financial statements.

DURSLEY & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:				
Donations and legacies	2	30,853	-	30,853
Charitable activities	3	-	71,753	71,753
Investments	4	33	-	33
Other income	5	488	-	488
Total income		31,374	71,753	103,127
Expenditure on:				
Charitable activities	6	37,439	77,226	114,665
Total expenditure		37,439	77,226	114,665
Net income and movement in funds		(6,065)	(5,473)	(11,538)
Reconciliation of funds:				
Fund balances at 1 January 2024		77,188	5,490	82,678
Fund balances at 31 December 2024		71,123	17	71,140

DURSLEY & DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**11**		55,931		57,774
Current assets					
Debtors	**12**	1,510		1,399	
Cash at bank and in hand		12,452		19,657	
		13,962		21,056	
Creditors: amounts falling due within one year	**13**	(13,234)		(7,690)	
Net current assets			728		13,366
Total assets less current liabilities			56,659		71,140
The funds of the trust					
Restricted income funds	**15**		-		17
Unrestricted funds	**16**		56,659		71,123
			56,659		71,140

The notes on pages 6 to 13 form part of these financial statements.

The financial statements were approved by the Trustees on 12 October 2026

Mr J R F Hudson
Trustee

DURSLEY & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with the trust'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 trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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 trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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 trust 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 trust.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

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	Land-nil. Buildings-2% reducing balance.
Plant and equipment	25% on reducing balance
Computers	33% on cost

1.7 Grants and donations

Grants and donations are only included in the SOFA when the general income recognition criteria are met.
The grant received from Gloucester County Council towards roof repairs is being amortised at 2% per annum on the reducing balance method. This policy is consistent with the depreciation policy for the buildings and ensures that the grant is recognised in the Statement of Financial Activities so as to match against the depreciation charged each year on the roof repairs.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	15,946	20,411
Subscriptions	-	171
Other	10,608	10,271
	26,554	30,853

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Grants	2,000	21,582	23,582	-	71,753	71,753

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	29	33

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	-	400
Amortisation of grant	86	88
	86	88

6 Expenditure on charitable activities

	Grants 2025 £	Grants 2024 £
Direct costs		
Staff costs	21,589	29,046
Depreciation and impairment	1,844	2,079
Rates and water	5,759	425
Insurance	1,911	1,799
Telephone	946	763
Light and heat	3,556	2,457
Repairs and renewals	26,401	75,599
Cleaning	991	825
	62,997	112,993
Share of support and governance costs (see note 7)		
Support	395	388
Governance	1,340	1,284
	64,732	114,665
Analysis by fund		
Unrestricted funds	43,133	37,439
Restricted funds	21,599	77,226
	64,732	114,665

7 Support costs allocated to activities

	2025 £	2024 £
Bank charges	395	388
Governance costs	1,340	1,284
	1,735	1,672
Analysed between:		
Grants	1,735	1,672

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,340	1,284
Depreciation of owned tangible fixed assets	1,844	2,079
Loss/(profit) on disposal of tangible fixed assets	-	(400)

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Administration	1	1
Social Club	1	1
Total	2	2

Employment costs	2025 £	2024 £
Wages and salaries	21,589	29,046

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Computers	Total
	£	£	£	£
Cost				
At 1 January 2025	135,205	49,914	657	185,776
At 31 December 2025	135,205	49,914	657	185,776
Depreciation and impairment				
At 1 January 2025	80,993	46,352	656	128,001
Depreciation charged in the year	1,084	760	-	1,844
At 31 December 2025	82,077	47,112	656	129,845
Carrying amount				
At 31 December 2025	53,128	2,802	1	55,931
At 31 December 2024	54,212	3,561	1	57,774

12 Debtors

Amounts falling due within one year:	2025 £	2024 £
Prepayments and accrued income	1,510	1,399

13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		1,018	(403)
Government grants	14	4,236	4,323
Trade creditors		123	104
Other creditors		5,698	2,198
Accruals and deferred income		2,159	1,468
		13,234	7,690

14 Government grants

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	4,236	4,323
Movements in the year:		
Deferred income at 1 January 2025	4,323	4,411
Released from previous periods	(87)	(88)
Deferred income at 31 December 2025	4,236	4,323

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
Restricted	17	21,582	(21,599)	-

Previous year:	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
Restricted	5,490	71,753	(77,226)	17

16 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	71,123	28,669	(43,133)	56,659

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	77,188	31,374	(37,439)	71,123

17 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Tangible assets	55,931	-	55,931
Current assets/(liabilities)	728	-	728
	56,659	-	56,659

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	57,757	17	57,774
Current assets/(liabilities)	13,366	-	13,366
	71,123	17	71,140

18 Related party transactions

18 Related party transactions **(Continued)**

Transactions with related parties

During the year the trust entered into the following transactions with related parties:

	Rental charge		Use of staff reimbursed	
	2025	2024	2025	2024
	£	£	£	£
Other related parties	3,600	3,600	11,431	15,161
	3,600	3,600	11,431	15,161

Dursley and District Community Association rents the club and bar area to Dursley and District Community Association Social Club Limited.

The Social Club uses staff who are employees of the Community Association. The social club reimbursed the Community Association for the use of staff during the year.

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2025		Amounts owed by related parties 2024	
	Balance	Net	Balance	Net
	£	£	£	£
Other related parties	5,698	5,698	2,198	2,198
	5,698	5,698	2,198	2,198