Charity registration number 269282

HANWORTH COMMUNITY ASSOCIATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

HANWORTH COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. C J Foston K Watkins S Foston
Charity number	269282
Principal address	The Pines Community Centre Hanworth Road Bracknell Berkshire RG12 7WX
Independent examiner	TC Group 2 Lake End Court Taplow Road Taplow Maidenhead Berkshire England SL6 0JQ

HANWORTH COMMUNITY ASSOCIATION

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HANWORTH 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 association's constitution, the Charities Act 2011 and "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).

Objectives and activities

The objectives of the association are to promote the benefit of the inhabitants of the neighbourhood of Hanworth without distinction of sex, sexual orientation, race or of political, religious or other opinions. This is achieved by associating together the inhabitants and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for those inhabitants.

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

The main activities undertaken for the public benefit are as follows:

- Preschool (closed July 2025)
- Brownies
- Guides
- Fund raising
- Bookings for function events
- Dance classes
- Slimming world
- Support groups
- Mediation groups
- Nursery for children aged 9 months - 4 years
- Chess
- Tai Chi

Achievements and performance

The preschool continued to provide facilities for 2 to 4 year olds, until it closed in July 2025.

Room hire income has increased due to nursery room hire beginning in August 2025, offering services to children aged 9 months to 4 years.

Guides and Brownies continued to provide activities for young people.

Bookings for function events have continued to generate income for the purpose of the association.

Financial review

It is the policy of the association that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the association’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The association is an unincorporated entity which is governed by the association's constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr. C J Foston
K Watkins
S Foston

The association's trustees are elected by the members at each annual general meeting.

None of the trustees has any beneficial interest in the association. All of the trustees are members of the association and guarantee to contribute £1 in the event of a winding up.

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

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Mr. C J Foston

Chairman and Trustee

Date: 30 Sep 2026 .....

HANWORTH COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HANWORTH COMMUNITY ASSOCIATION

I report to the trustees on my examination of the financial statements of Hanworth Community Association (the association) for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts 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 financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 association as required by section 130 of the 2011 Act; or
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 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 financial statements to be reached.

TC Group

TC Group

2 Lake End Court
Taplow Road
Taplow
Maidenhead
Berkshire
SL6 0JQ
England

Dated: 30 Sep 2026

HANWORTH COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	**3**	-	109,233	109,233	-	159,798	159,798
Charitable activities	**4**	25,471	5,547	31,018	8,817	8,226	17,043
Investments	**5**	83	-	83	222	-	222
Other income	**6**	-	1,271	1,271	-	-	-
Total income		25,554	116,051	141,605	9,039	168,024	177,063
Expenditure on:							
Charitable activities	**7**	19,363	104,572	123,935	18,889	154,816	173,705
Total expenditure		19,363	104,572	123,935	18,889	154,816	173,705
Net income		6,191	11,479	17,670	(9,850)	13,208	3,358
Transfers between funds		50,086	(50,086)	-	12,180	(12,180)	-
Net movement in funds	**9**	56,277	(38,607)	17,670	2,330	1,028	3,358
Reconciliation of funds:							
Fund balances at 1 January 2025		4,352	38,607	42,959	2,022	37,579	39,601
Fund balances at 31 December 2025		60,629	-	60,629	4,352	38,607	42,959

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

HANWORTH COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**13**		4,165		2,029
Current assets					
Stocks	**14**	-		219	
Debtors	**15**	5,263		6,309	
Cash at bank and in hand		53,701		64,558	
		58,964		71,086	
Creditors: amounts falling due within one year	**16**	(2,500)		(30,156)	
Net current assets			56,464		40,930
Total assets less current liabilities			60,629		42,959
Net assets excluding pension liability			60,629		42,959
The funds of the association					
Restricted income funds	**19**		-		38,607
Unrestricted funds			60,629		4,352
			60,629		42,959

The financial statements were approved by the trustees on 30 Sep 2026

.....

Mr. C J Foston

Chairman and Trustee

1 Accounting policies

Charity information

Hanworth Community Association is a an unincorporated association governed by its constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the association's constitution, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) 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)" (effective 1 January 2019). The association is a Public Benefit Entity as defined by FRS 102.

The association 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 association. 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 association 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.

1.4 Income

Income is recognised when the association 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 association 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)**

Legacies are recognised on receipt or otherwise if the association has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The charity receives government grants in respect of Preschool activities. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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:

Leasehold improvements	25% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	25% 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.

1.7 Impairment of fixed assets

At each reporting end date, the association reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The association has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the association's balance sheet when the association becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the association's contractual obligations expire or are discharged or cancelled.

1 Accounting policies (Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the association is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the association's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Restricted funds 2025 £	Restricted funds 2024 £
Donations and gifts	60	700
Government grants	109,173	159,098
	109,233	159,798
Grants receivable for core activities		
Bracknell Forest Council	109,173	159,098
	109,173	159,098

4 Income from charitable activities

	Preschool 2025 £	Community Association 2025 £	Total 2025 £	Preschool 2024 £	Community Association 2024 £	Total 2024 £
Preschool fees received	5,547	-	5,547	8,226	-	8,226
Bookings income	-	14,718	14,718	-	4,377	4,377
Rental income	-	10,753	10,753	-	4,440	4,440
	5,547	25,471	31,018	8,226	8,817	17,043
Analysis by fund						
Unrestricted funds	-	25,471	56,489	-	8,817	8,817
Restricted funds	5,547	-	5,547	8,226	-	8,226
	5,547	25,471	62,036	8,226	8,817	17,043

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	83	222

6 Other income

	Restricted funds 2025 £	Restricted funds 2024 £
Net gain on disposal of tangible fixed assets	1,271	-

7 Expenditure on charitable activities

	Preschool	Community Association	Total	Preschool	Community Association	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Direct costs						
Staff costs	90,572	-	90,572	144,072	-	144,072
Depreciation and impairment	-	638	638	77	600	677
Educational costs	7,858	-	7,858	6,409	-	6,409
	98,430	638	99,068	150,558	600	151,158
Share of support and governance costs (see note 8)						
Support	3,642	18,168	21,810	1,758	17,174	18,932
Governance	2,500	557	3,057	2,500	1,115	3,615
	104,572	19,363	123,935	154,816	18,889	173,705
Analysis by fund						
Unrestricted funds	-	19,363	19,363	-	18,889	18,889
Restricted funds	104,572	-	104,572	154,816	-	154,816
	104,572	19,363	123,935	154,816	18,889	173,705

8 Support costs allocated to activities

	2025	2024
	£	£
Support costs	21,810	18,932
Governance costs	3,057	3,615
	24,867	22,547
Analysed between:		
Preschool	6,142	4,258
Community Association	18,725	18,289
	24,867	22,547

9 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	3,057	3,615
Depreciation of owned tangible fixed assets	637	678
Profit on disposal of tangible fixed assets	(1,271)	-

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	3	10

Employment costs	2025	2024
	£	£
Wages and salaries	64,601	139,696
Social security costs	2,397	611
Other pension costs	23,574	3,765
	90,572	144,072

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

12 Taxation

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

13 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 January 2025	24,102	3,051	20,765	10,206	58,124
Additions	-	-	3,000	-	3,000
Disposals	-	(3,051)	-	-	(3,051)
At 31 December 2025	24,102	-	23,765	10,206	58,073
Depreciation and impairment					
At 1 January 2025	23,896	2,822	20,082	9,293	56,093
Depreciation charged in the year	51	-	358	228	637
Eliminated in respect of disposals	-	(2,822)	-	-	(2,822)
At 31 December 2025	23,947	-	20,440	9,521	53,908
Carrying amount					
At 31 December 2025	155	-	3,325	685	4,165
At 31 December 2024	205	229	682	913	2,029

14 Stocks

	2025	2024
	£	£
Raw materials and consumables	-	219

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	5,263	6,309

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Government grants	17	-	26,845
Other creditors		-	811
Accruals and deferred income		2,500	2,500
		2,500	30,156

17 Government grants

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	-	26,845
Movements in the year:		
Deferred income at 1 January 2025	26,845	23,228
Released from previous periods	(26,845)	(23,228)
Resources deferred in the year	-	26,845
Deferred income at 31 December 2025	-	26,845

The deferred government grants are in respect of funding received for pre-school services which relate to 2025.

18 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	1,761	3,765

The association operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the association in an independently administered fund.

19 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	Transfers	At 31 December 2025
	£	£	£	£	£
	38,607	116,051	(104,572)	(50,086)	-

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
	37,579	168,024	(154,816)	(12,180)	38,607

20 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	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	4,352	25,554	(19,363)	50,086	60,629

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	2,022	9,039	(18,889)	12,180	4,352

21 Analysis of net assets between funds

	Unrestricted funds	Material funds Heading #ac997	Restricted funds	Endowment funds	Total
	2025	2025	2025	2025	2025
	£	£	£	£	£
At 31 December 2025:					
Tangible assets	4,165	-	-	-	4,165
Current assets/(liabilities)	56,464	-	-	-	56,464
	60,629	-	-	-	60,629

	Unrestricted funds	Material funds Heading #ac997	Restricted funds	Endowment funds	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
At 31 December 2024:					
Tangible assets	1,799	-	230	-	2,029
Current assets/(liabilities)	2,553	-	38,377	-	40,930
	4,352	-	38,607	-	42,959

22 Related party transactions

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