HIGHNAM COMMUNITY CENTRE TRUST

REGISTERED CHARITY 290798

FINANCIAL STATEMENTS

30TH SEPTEMBER 2025

Knights
Accountants and Tax Advisors

HIGHNAM COMMUNITY CENTRE TRUST

REGISTERED CHARITY 290798

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2025

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HIGHNAM COMMUNITY CENTRE TRUST

REGISTERED CHARITY 290798

ADMINISTRATIVE INFORMATION

TRUSTEES:	Mr. C. Coats - Chairman Mr. S. Barnard - Treasurer Mr. M..Brundrett - Secretary Mr. R. Bailey Mr.I. Powell
BOOKINGS MANAGER:	Mr. R. Hicks
CARETAKER:	Mr. M. S. Stock
PRINCIPAL ADDRESS:	The Old School Newent Road Highnam GLOUCESTER GL2 8DG
INDEPENDENT EXAMINER:	Knights Accountants and Tax Advisors 21 Highnam Business Centre Highnam GLOUCESTER. GL2 8DN
BANKERS:	Lloyds TSB Bank plc 19, Eastgate GLOUCESTER GL1 1NS

HIGHNAM COMMUNITY CENTRE TRUST

REGISTERED CHARITY 290798

TRUSTEES' REPORT

The Trustees submit their report with the accounts of the Charity for the year ended 30th September 2025.

PRINCIPAL OBJECT AND STATUS OF CHARITY

The Charity's principal object is to manage the Old School, Parish Rooms and Gambier Parry Hall for the benefit of the residents of the Parish of Highnam in the County of Gloucestershire on behalf of Highnam Parish Council.

ADMINISTRATION OF THE CHARITY

The Charity is administered by the Chairman, Secretary and Treasurer and managed by the Management Committee which consists of six elected and eight representative members and may include no more than two co-opted members.

REGULATION OF CHARITY

The Committee manages the Highnam Community Centre Trust which is a registered charity under the Charities Act 1960 subsequently amended by the Charities Act of 1993 and 2006. The Highnam Parish Council acts as the Custodian Trustee under sub section (2) of Section 4 of the Public Trustee Act 1906. The Committee act as charity trustees within the meaning of Section 46 of the Charities Act 1960, the Charities Act of 1993 and 2006. The Parish Council has a leasehold interest in the Parish Room and also holds the freehold of the Old School on behalf of the village.

TRUSTEES' RESPONSIBILITIES

Charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those accounts, the Trustees are required to:-

select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent;
follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts; prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity and to enable them to ensure that the accounts comply with the Charities Act 1985. 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.

HIGHNAM COMMUNITY CENTRE TRUST

REGISTERED CHARITY 290798

TRUSTEES' REPORT

REVIEW OF THE YEAR

The income from the letting of the buildings has increased during the period to £60,881 (2024 £46,927).

The COIF Charities Deposit Account retains any surplus funds. Interest rates currently remain low but the advantage of this account is the ability to obtain immediate withdrawals without penalty.

REMUNERATION AND BENEFITS OF THE TRUSTEES

No remuneration or other benefits have been paid or are payable to any of the Charity Trustees or connected persons during the year under review.

RISKS

The Trustees continue to review any major risks to which the Charity is exposed. The major risk would be the loss of regular users and the Committee strives to improve the facilities to attract additional lettings. The Committee also explores all avenues of additional income streams to help defray overhead costs should hiring levels fall.

Mr C. Coats
Chairman of the Trustees

Approved by the Trustees: 28th September 2026

INDEPENDENT EXAMINER'S REPORT TO

THE TRUSTEES OF HIGHNAM COMMUNITY CENTRE TRUST

We report on the accounts of the Trust for the year ended 30th September 2025 which are set out on pages 6 to 9.

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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is our responsibility to:

examine the accounts under section 43(3) (a) of the 1993 Act:

to follow the procedure laid down in the General Directions given by the Charity Commission under section 43(7) (b) of the 1993 Act; and

to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT
Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An independent 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 consideration of any unusual items or disclosures in the accounts, and the seeking of 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, we do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT
In connection with my examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that, in any material aspect, the requirements:

to keep accounting records in accordance with section 41 of the 1993 Act: and

to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the 1993 Act

have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Knights
Accountants and Tax Advisors
21 Highnam Business Centre
Highnam
GLOUCESTER.
GL2 8DN

Date: 21st October 2026

HIGHNAM COMMUNITY CENTRE TRUST

REGISTERED CHARITY 290798

BALANCE SHEET

AS AT 30TH SEPTEMBER 2025

	2025	2024
FIXED ASSETS (NOTE 2)	1,599	2,545
CURRENT ASSETS		
Debtors and prepayments (NOTE 3)	9,840	5,205
COIF Charities Deposit Fund	6,883	6,586
Lloyds - Current Account	5,000	12,098
- 30 Day Business Account	3	3
- - Trust Reserve Account	18,010	15,424
Cash in Hand	11	11
	39,747	39,327
CURRENT LIABILITIES		
Creditors – amounts falling due within 1 year (Note 4)	2,559	4,020
NET CURRENT ASSETS	37,188	35,307
NET ASSETS	38,787	37,852
REPRESENTED BY:		
GENERAL FUND		
Balance at 1st October 2024	37,852	48,842
(Deficit)/Surplus of income over expenditure	935	(10,990)
Balance at 30th September 2025	38,787	37,852

Approved by the Trustees on 28th September 2026 and signed on its behalf by:

Mr. C. Coats - CHAIRMAN Mr. S. Barnard - TREASURER

HIGHNAM COMMUNITY CENTRE TRUST

REGISTERED CHARITY 2790798

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	2025	2024
	£	£
INCOME		
Hire charges – Regular users	60,881	46,927
Other Income	3,806	-
	64,687	46,927
OTHER INCOME		
Interest received	429	613
Old School Project Grants	-	113,224
	429	113,837
EXPENDITURE		
Centre Manager's charges	8,400	7,350
Caretaker & Cleaners' charges	11,100	10,175
Computer & I.T. costs	265	131
Water rates	406	1,932
Light and heat	15,102	16,786
Repairs and maintenance – general	16,338	2,690
– grounds	4,198	288
Old school project costs	-	122,664
Printing and stationery	104	214
Legal and professional fees	-	2,093
Sundry Expenses	256	474
Licenses and Insurance	3,920	3,318
Training costs	-	118
Cleaning materials and consumables	1,355	1,232
Accountancy	504	468
Subscriptions	1,107	552
Advertising	150	100
Bank Charges	30	-
Depreciation	946	1,169
	64,181	171,754
(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR	935	(10,990)

HIGHNAM COMMUNITY CENTRE TRUST

REGISTERED CHARITY 290798

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2025

1. ACCOUNTING POLICIES

(a) Accounting Convention

The accounts are prepared under the historical cost convention on an accruals basis.

(b) Accounting by Charities

The recommendations of SORP2 (Accounting by Charities) have been followed in the preparation of these accounts.

(c) Fund Accounting

The Charity's general fund consists of funds which the Charity may use for its purpose at its discretion.

(d) Fixed assets and Depreciation

Fixed assets are included in the accounts at their historical cost.
Depreciation is provided on all tangible fixed assets at the following annual rates on a straight line basis: Furniture and equipment 20%

2. FIXED ASSETS	Furniture & Equipment
Cost	£
At 1st October 2024	48,326
Additions/Disposals	-
At 30th September 2025	48,326
Depreciation	
At 1st October 2024	45,781
Charge for the year	946
At 30th September 2025	46,727
WRITTEN DOWN VALUE	
At 1st October 2024	2,545
At 30th September 2025	1,599

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2025

3. DEBTORS AND PREPAYMENTS	**2025**	**2024**
	£	£
Hire charges owing	6,354	2,070
Prepayments and other debtors	3,486	3,135
	9,840	5,205

4. CREDITORS		
Accrued expenses	2,559	4,020

5. TAXATION

As the Highnam Community Centre Trust is a Registered Charity, it is exempt from taxation under section 505, Income and Corporation Taxes Act 1988.