

**TWYDALL AND DISTRICT COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**TRUSTEES**

Mr. Roger Charles Joyce  
Mrs. Mavis Ann Harris

**BANKERS**

Lloyds Bank plc

**PRINCIPAL ADDRESS**

c/o Mr. Roger Joyce  
4 Victoria Mews  
East Street  
Sittingbourne  
Kent  
ME10 4BW

**ACCOUNTANTS**

UHY Hacker Young  
Thames House  
Roman Square  
Sittingbourne  
Kent  
ME10 4BJ

**CHARITY REGISTRATION NUMBER**

302871

## TWYDALL AND DISTRICT COMMUNITY ASSOCIATION

### REPORT OF THE TRUSTEES for the year ended 31 DECEMBER 2025

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The trustees present their report, together with the unaudited accounts for the year ended 31 December 2025.

#### AIMS AND OBJECTS

The charity's objects are to serve the public of Twydall and the surrounding areas, and to provide a venue for local people to meet, celebrate events and hold regular clubs and activity meetings.

#### FINANCIAL REVIEW FOR THE YEAR

Hall hire income this year showed an increase to £13,473 compared to £12,002 last year.

Other income for the year was £14,726. This included a grant of £11,500 from Medway Council and fundraising of £3,009, including the Christmas fair, open day and boot fairs.

Expenditure has increased from £22,904 in 2024 to £29,660 in 2025. The current year includes significant expenditure of £13,026 for the installation of a disabled toilet, largely funded by the grant from Medway Council.

The net deficit, or excess of expenditure over income, for the year was £1,461 compared to the surplus of £1,223 in 2024. As a result, cash funds at the end of the year decreased to £14,607.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees on 04 March 2026

Signed by:



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Mr. R. Joyce

Signed by:



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Mrs. M. Harris



**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF TWYDALL AND DISTRICT COMMUNITY ASSOCIATION**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2025.

**Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the accounts 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

DocuSigned by:

A handwritten signature in black ink that reads 'Allan Hickie'.

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Allan Hickie BSc FCA

UHY Hacker Young  
Chartered Accountants  
Thames House, Roman  
Square, Sittingbourne, Kent.

Date: 05 March 2026

**TWYDALL AND DISTRICT COMMUNITY ASSOCIATION**

**ACCOUNTS for the year ended 31 DECEMBER 2025**

**RECEIPTS AND PAYMENTS ACCOUNT**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Receipts - Hall Lettings</b>				
General	7,905	-	7,905	6,655
Dancing	2,750	-	2,750	2,739
Freedom Of Spirit	-	-	-	1,232
War Games	1,518	-	1,518	1,376
Deposits	1,300	-	1,300	-
	13,473	-	13,473	12,002
<b>Receipts - Other Income</b>				
Donations & Grants	120	11,500	11,620	10,174
Fundraising	3,009	-	3,009	1,807
Interest Receivable	97	-	97	144
	3,226	11,500	14,726	12,125
<b>Total Receipts</b>	<b>16,699</b>	<b>11,500</b>	<b>28,199</b>	<b>24,127</b>
<b>Payments</b>				
General Repairs & Maintenance	4,453	-	4,453	8,922
Installation of Disabled Toilet	1,706	11,500	13,206	-
Defibrillator	-	-	-	1,188
Wages	-	-	-	60
Electricity	2,716	-	2,716	3,328
Gas	1,104	-	1,104	649
Fire Prevention	89	-	89	158
Security	1,728	-	1,728	264
Rent	2,600	-	2,600	2,600
Business Rates	256	-	256	285
Water & Rates	562	-	562	419
Insurance	867	-	867	682
Postage & Printing	123	-	123	109
Accountancy Fees	480	-	480	336
Legal & Professional Fees	-	-	-	2,231
Sundry Expenses	461	-	461	283
Website expenses	286	-	286	264
Cleaning	618	-	618	940
Fundraising Expenses	111	-	111	186
<b>Total Payments</b>	<b>18,160</b>	<b>11,500</b>	<b>29,660</b>	<b>22,904</b>
<b>Net of Receipts less Payments</b>	<b>(1,461)</b>	<b>-</b>	<b>(1,461)</b>	<b>1,223</b>
Cash funds last year end	16,068	-	16,068	14,845
Cash funds at 31 December 2025	14,607	-	14,607	16,068

**TWYDALL AND DISTRICT COMMUNITY ASSOCIATION**

**STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2025**

	Unrestricted £	Restricted £	2025 Total £	2024 £
<b>Cash funds</b>				
Bank Current Account	1,888	-	1,888	3,714
Bank Deposit Account	12,241	-	12,241	12,144
Cash in Hand	478	-	478	210
	14,607	-	14,607	16,068
<b>Assets retained for own use</b>				
Buildings at Cost	29,167	-	29,167	29,167
<b>Total Assets</b>	43,774	-	43,774	45,235
<b>Liabilities</b>				
Creditors due	2,800	-	2,800	930
<b>Total Assets Less Liabilities</b>	40,974	-	40,974	44,305

Approved by the Trustees on 04 March 2026  
and signed on their behalf by:

Signed by:

*Roger Joyce*

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Mr. R. Joyce

Signed by:

*M. A. Harris*

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Mrs. M. Harris

## **TWYDALL AND DISTRICT COMMUNITY ASSOCIATION**

### **NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025**

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#### **1 ACCOUNTING POLICIES**

The Association's accounts have been prepared in accordance with applicable accounting standards using the Receipts and Payments basis.

##### **Funds**

Unrestricted Funds represent the funds of the Association that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the Association.

Restricted Funds comprise the Building and Maintenance Fund. This was fully spent during the year.

The accounts include monetary transactions, assets and liabilities, for which the Association can be held responsible.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

##### **Statement of Assets and Liabilities**

Closing bank balances are shown in the receipts and payments account. Creditors for goods or services where the supply has been received and invoiced by 31 December 2025 have been recognised as liabilities in the Statement of Assets and Liabilities.