LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

Charity Commission registered number: 301883

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

CONTENTS

Report of the Trustees

Report of the Independent Examiner

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
REPORT OF THE TRUSTEES

The trustees submit their annual report and the financial statements for the year ended 31st December 2025.

GOVERNING DOCUMENT

The Association is registered with the Charities Commission in England and Wales and is governed by a Trust Deed dated 22nd August 1944 and a scheme dated 11 July 1961.

TRUSTEES

The trustees who served during the year were: -

Mr R Dewing (Chair)	
Mrs D Callow (Treasurer)	Resigned 31 October 2025
Mrs J Green (Secretary)	
Mr J Howell	
Mr G Reeve	Resigned 19 September 2025
Mr J Rickcord	Resigned 13 March 2025
Mr M Rolle	
Mrs S Shelton	Resigned 9 October 2025
Mr M Weston	
Mrs M Weston	
Mr C Willsher	

Principal office:	Lyndhurst Community Centre Main Car Park Off High Street Lyndhurst SO43 7NY
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Independent Examiner:	Mr Alan Nicholas 15a Wellands Road Lyndhurst

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
REPORT OF THE TRUSTEES

OBJECTS

The objects of the Association are: -

a) To promote for the benefit of the inhabitants of Lyndhurst, Emery Down, Bank and the surrounding area, the advancement of education and the provision of facilities to encourage interest in social welfare for recreation and leisure activities with the object of improving conditions of life for the said inhabitants.
b) To establish a Community Centre and to maintain and manage the same.

ACTIVITIES AND ACHIEVEMENTS

During the year, the Association has provided facilities at the Community Centre for educational and leisure activities for the inhabitants, voluntary groups and associations in its area and provided facilities for exhibitions of interest and educational value to the local area and its inhabitants. It continues to encourage the use of its facilities by the local inhabitants, voluntary groups and associations in the furtherance of its objectives.

ELECTION AND APPOINTMENT OF TRUSTEES

All Trustees, with the exception of the President, shall retire at the Annual General Meeting of the Association, and are eligible for re-election. Honorary Officers – President, Chairman, Secretary and Treasurer and up to six additional Trustees shall be elected at the Annual General Meeting; additional Trustees may be co-opted during the year, but their appointment must be confirmed at the next AGM.

VOLUNTEERS

We are very fortunate to benefit from the support of our volunteers who help to operate the Reception area of the Centre, Charity Shop, Book Corridor, Children's Library, catering, maintenance and administration. We operate the Community Centre with this help and thank our volunteers for their time and contribution.

FINANCIAL RESULTS AND ACTIVITIES

This report covers the 12 month period from 1 January 2025 to 31 December 2025.

Total Income was £205,629, which is £49,984 less than our income of £255,613 in 2024. Most of this reduction in income is due to a one-off legacy of £27,550 in 2024 and grants for building work received in 2024.

Our main sources of income come from room hire, our charity shop, What's On magazine advertising and fundraising events.

Income from room hire was £101,237, an increase of £2698 compared to 2024.

The charity shop raised £42,500 of income, compared to £35,558 in 2024.

Fund raising income of £11,774 was raised from quiz nights, concerts, Christmas Fun Day, and our 100 Club lottery, compared to income of £12,899 in 2024.

Grants of £6180 were received in 2025 compared to a grant of £32,994 in 2024 for building work.

Total expenditure in 2025 was £177,961 compared to £233,057 in 2024. Most of the reduction of £56,096 is due to the completion of building works in 2024.

Staff costs were £95,044 in 2025 compared to £90,433 in 2024. The increase of £4,611 is mostly due to the appointment of a centre manager for part of the year.

Repair costs of £11,151 were reduced compared to £15,472 in 2024 due to the completion of several projects in 2024.

Our energy and water costs of £12,132 have decreased compared to £14,026 in 2024, reflecting falling energy prices in 2025 and the benefit of energy efficiency measures installed in 2024.

Overall we generated an operating surplus of £27,668 compared to £22,556 in 2024.

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
REPORT OF THE TRUSTEES

RESERVES POLICY

All of the Association's funds are unrestricted funds (sometimes referred to as free reserves). It is the policy of the Trustees to maintain reserve funds as follows:

- To provide a buffer so that normal expenditure can continue for a period of 4 months in the event of further major disruption in the Centre's stream of income; Trustees calculate this to be £50,000 at current levels of expenditure.

INVESTMENT POWERS

Under the Trust Deed the charity has the power to make any investments that the trustees see fit.

RISK MANAGEMENT

The major risks to which the charity is exposed, as identified by the trustees, have been subject to a review and procedures have been established to mitigate these risks.

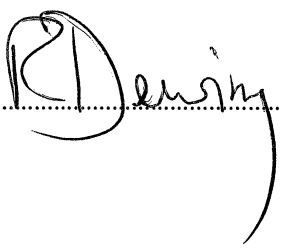
STATEMENT OF PUBLIC BENEFIT

The Association owns and operates a Community Centre in Lyndhurst whose halls and rooms are available for hire by local organisations for events such as health and fitness activities, wellbeing clinics, training and educational activities, film nights, community lunches and meetings and fairs. The building also hosts the local library for the benefit of the local community.

ACCOUNTING AND REPORTING RESPONSIBILITIES

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that any financial statements comply with the governing document, applicable Accounting Standards and the Statement of Recommended Practice, Accounting and Reporting by Charities and the regulations made under the Charities Act 2016. 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.

Signed on behalf of the Trustees on 30/10/2026 by:



..... R Dewing - Chair of Trustees

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
REPORT OF THE INDEPENDENT EXAMINER

I report to the trustees on my examination of the financial statements of the Lyndhurst and District Community Association (the fund) for the year ended 31st December 2025.

Responsibility and basis of report

As the charity trustees of the fund, 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 Fund'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

I have completed my examination. I can 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 Association as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the account to be reached.

A.P. Nicholas.....

A Nicholas Examiner

Date: 30th Oct 2026

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2025

	Note	Unrestricted 2025 £	Total 2025 £	Total 2024 £
Income and endowments from :				
Donations and legacies	2	8,904	8,904	66,587
Charitable activities	3	135,959	135,959	132,849
Other trading activities	4	59,463	59,463	54,233
Investment income	5	1,303	1,303	1,944
Total income		205,629	205,629	255,613
Expenditure on:				
Raising funds	6	(4,709)	(4,709)	(5,189)
Charitable activities	7	(173,252)	(173,252)	(227,868)
Total expenditure		(177,961)	(177,961)	(233,057)
Net income		27,668	27,668	22,556
Reconciliation of Funds				
Total funds brought forward		105,549	105,549	82,993
Total funds carried forward	11	133,217	133,217	105,549

All of the charity's activities derive from continuing operations during the above two periods.

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
BALANCE SHEET AS AT 31st DECEMBER 2025

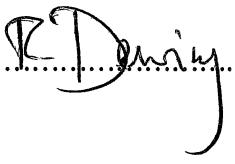
Balance Sheet

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	11,803	15,107
Current assets			
Trade debtors		8,619	8,374
Sundry debtors and prepayments		2,363	3,297
CCLA/COIF investment		19,438	19,472
Cash at bank and in hand		99,586	68,426
		130,006	99,569
Creditors : Amounts falling due within one year			
Trade creditors		(939)	(309)
Accruals		(1,622)	(1,965)
Income in advance		(5,363)	(5,130)
Held for Youth Group		(101)	(101)
Held in 100 Club account		(315)	(424)
PAYE		(252)	(1198)
		(8,592)	(9,127)
Net current assets		121,414	90,442
Net Assets		**133,217**	**105,549**

Funds of the charity

		2025 £	2024 £
Unrestricted funds	11	133,217	105,549
Total Funds		**133,217**	**105,549**

Directors responsibilities – we are responsible for the preparation of the financial statements and consider that the Charity is exempt from an audit. The Financial statements were approved by the trustees on 29 October 2026 and signed on their behalf by:



R . Dewing – Chair of Trustees

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

1. Account policies

Basis of preparation

The accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities, applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in The UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

All income is recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be reliability measured.

Donations

Donations are recognised in the accounts when they are received.

Legacies

Legacies are recognised once the charity has entitlement to the income and it is certain the income will be received.

Gift Aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grant have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources.

Raising Funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful like of the asset. Where part of the grant relating to an asset is deferred, it is recognised as deferred income.

Pension costs

Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the defined contribution schemes are held separately in independently administered funds.

Taxation

The Charity is a registered charity and therefore is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Fixed Assets

a) Tangible fixed assets

Fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to fully amortise the cost of the asset by the end of its useful life. The rates used during the year were: -

Fixtures & Fittings – 20% on reducing balance.

Computer equipment – 33% on reducing balance

Office equipment – 15% on reducing balance.

b) Property

The land upon which the Community Centre stands is leased from Forestry England at a peppercorn rent; that lease expires in 2060. The building was constructed and has been extended over many years with grants, donations from the local community and funds generated by its activities. Whilst it has a value to the Association as a functioning building enabling the many activities by which the Association carries out its purposes the Trustees considers that there are a number of restrictions on a possible disposal preventing it having a realistic resale value. Accordingly, no cost or value is included in the financial statements. The property is owned by the Association but is held on its behalf by the Official Custodian for Charities. It has a value for insurance purposes of £2.2m.

Trade Debtors

Trade debtors are amounts due from customers for hall hire and What's On advertising in respect of our charitable activities. Trade debtors are recognised initially at transaction price. Bad debts are written off when recognised.

Cash

Cash and cash equivalents comprise cash in hand and cash deposits, and other short-term highly liquid investment which are readily convertible to a known amount of cash and subject to an insignificant risk of change in value.

Trade Creditors

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity, does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Funds

All funds are held as unrestricted funds and are available to the Trustees for expenditure to support the charity's purposes.

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

2. Income from donations and legacies

	Unrestricted funds		
	General 2025 £	Total 2025 £	Total 2024 £
Donations	1,825	1,825	5,358
Community Social Morning	899	899	685
Grants	6,180	6,180	32,994
Legacy	-	-	27,550
	8,904	8,904	66,587

3. Income from charitable activities

	Unrestricted funds		
	General 2025 £	Total 2025 £	Total 2024 £
Room Hire	101,237	101,237	98,539
Energy contribution	-	-	3,664
Membership & Affiliation Fees	2,325	2,325	2,474
What's On advertising	17,941	17,941	14,880
Catering and Community Club	11,394	11,394	10,465
Film Night	2,008	2,008	2,110
Office Services	1,054	1,054	717
	135,959	135,959	132,849

4. Income from other trading activities

	Unrestricted funds		
	General 2025 £	Total 2025 £	Total 2024 £
Tribute Night & Quiz	6,697	6,697	7,086
Fun Day	1,880	1,880	1,314
Boxing Day Fun Run (net of costs)	-	-	1,209
100 Club surplus	3,197	3,197	3,290
Charity shop sales	42,500	42,500	35,558
Books	4,076	4,076	4,128
Feed in Tariff	816	816	1,069
Other income	297	297	579
	59,463	59,463	54,233

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

5. Investment income

	Unrestricted funds		
	General 2025 £	Total 2025 £	Total 2024 £
Interest Received	1,338	1,338	965
Realised & unrealised gains/(losses)	(35)	(35)	979
	1,303	1,303	1,944

6. Expenditure on raising funds

	Unrestricted funds		
	General 2025 £	Total 2025 £	Total 2024 £
Fundraising costs	4,353	4,353	2,901
Charity shop costs	356	356	486
Advertising & Marketing costs	-	-	1,802
	4,709	4,709	5,189

7. Expenditure on charitable activities

	Unrestricted funds		
	General 2025 £	Total 2025 £	Total 2024 £
Magazine printing	13,478	13,478	11,517
Catering and Community Club costs	5,450	5,450	5,366
Film Hire Costs	1,213	1,213	1,156
Supporting costs	140,540	140,540	137,351
Depreciation	3,304	3,304	3,713
Donations	400	400	-
Projects	8,867	8,867	68,765
	173,252	173,252	227,868

8. Analysis of support costs

	Unrestricted funds		
	General 2025 £	Total 2025 £	Total 2024 £
Staff costs	95,044	95,044	90,433
Energy & Water	12,132	12,132	14,026
Storage	1,366	1,366	1,367
Insurance	4,024	4,024	3,742
Telephone and Internet	2,133	2,133	2,019
Stationery and Office costs	437	437	475
Software costs	1,640	1,640	1,022
Library consumables	1,916	1,916	871
Legal and professional	2,319	2,319	1,126
Cleaning and Cleaning Materials	2,798	2,798	2,397
Repairs, renewals and maintenance	11,151	11,151	15,472
Miscellaneous	3,026	3,026	2,262
Bad debt	224	224	132
Bank and Credit card charges	1,323	1,323	1,020
Copier costs	1,007	1,007	987
	140,540	140,540	137,351

The aggregate payroll costs were as follows:

	2025 £	2024 £
9. Staff costs		
Wages and salaries	92,776	88,879
Social security costs	849	-
Pension costs	1,419	1,554
	95,044	90,433

	2025 No	2024 No
Average number of persons	6	5

No employee earned more than £60,000 in each of the years under review.

No trustee received any remuneration for their service or any reimbursement of expenses.

The total employee benefits of the key management personnel of the charity were £Nil (2024 - £Nil)

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

10. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Office equipment £	Total £
Cost				
As at 1 January 2025	35,670	6,250	775	42,695
Additions				0
As at 31 December 2025	35,670	6,250	775	42,695
Depreciation				
As at 1 January 2025	22,403	4,639	546	27,588
Charge for the year	2,708	540	56	3,304
As at 31 December 2025	25,111	5,179	602	30,892
Net Book Value				
As at 31 December 2024	13,267	1,611	229	15,107
As at 31 December 2025	10,559	1,071	173	11,803

11. Funds

	Balance at 1 Jan 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Dec 2025 £
Unrestricted					
General					
Unrestricted general fund	104,241	205,629	(177,011)	-	132,859
Designated			-		
Children's Library	1,308	-	(950)	-	358
Maintenance provision	-	-	-	-	-
	1,308	-	(950)	-	358
Total Unrestricted funds	105,549	205,629	(177,961)	-	133,217

	Balance at 1 Jan 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Dec 2024 £
Unrestricted					
General					
Unrestricted general fund	80,477	255,613	(231,849)	-	104,241
Designated					
Children's Library	1,308	-	-	-	1,308
Maintenance provision	1,208	-	(1,208)	-	0
	2,516	-	(1,208)	-	1,308
Total Unrestricted funds	82,993	255,613	(233,057)	-	105,549

12. Related party transactions

There were no related party transactions in the year.