Charity registration number: 301897

New Milton and District Community Association

Annual Report and Financial Statements

for the year ended

31 December 2025

New Milton and District Community Association

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New Milton and District Community Association

Reference and Administrative Details

Charity name	New Milton and District Community Association
Charity registration number	301897
Principal office	The Community Centre Osborne Road New Milton Hampshire BH25 6EA
Trustees	G Denson W Maund S Powell
Bankers	Lloyds Bank Plc 4 Castle Street Christchurch Dorset
Independent Examining Accountant	HOPE JONES. Chartered Accountants Dunlop House 23a Spencer Road New Milton Hampshire BH25 6BZ

New Milton and District Community Association

Trustees' Report

The Trustees present their Report and Accounts for the year ended December 31st December 2025.

Trustees
The Trustees are named on Page 1. S. Powell has served for part of the year the others have served throughout the year. Appointment of the trustees is made by the Council as governed by the Constitution of the Association. The Council is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing Trustee.

Charity Structure
The Charity operates a dual administrative structure:-

1) Legal Compliance: being the role of the Trustees (Independent) appointed by the Executive Committee to ensure that the Charity is operated as per its Constitution and meets its legal obligations with regards to the Charity Commissioners. These Trustees can take no part in the operation of the Charity except where there is a need to ensure legal compliance.

2) The Executive Committee: being the Trustees responsible for the day-to-day and long term operation of the Charity. In general terms an Executive will be assigned to oversee a particular function and have an operational role, e.g. Secretary (Administration), Treasurer (Finance), Facility (Maintenance) etc.

Constitution, Objectives and Policies
The New Milton and District Community Association (NMDCA) is governed by its Constitution. The Charity shall consider the interests of the inhabitants of New Milton and the Area. Its objectives are, in common effort, to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation. It shall provide via the establishment of a Community Centre the facilities for these purposes and look to the improvement of these facilities

The policy of the Association continues to be to raise finance from subscriptions, donations and fundraising activities to continue to benefit the inhabitants of New Milton and the neighbor-hood with the facilities provided by the Community Centre.

The Independent Trustees delegate the day to day responsibility of running the Association to the Executive Committee.

New Milton and District Community Association

Trustees' Report

Public Benefit
Whilst each charity is different the public benefit guidance issued by the Charity Commission (via its website) is available to all Trustees of Charities. How the guidance is applied is a matter as between our Trustees and the Executive Committee. In signing the Trustees Annual Report declaration (TAR) the Independent Trustees acknowledge compliance to the Public Benefit Guidance.

Overall the Trustees ensure that the Charity has met the guidance requirements as designated by the public benefit concept in that the Charity has met its stated objectives, is currently financially viable and is able to continue its operational functions as a going concern

New Trustees
The Trustees, in relation to new Independent Trustees, will use the Executive Committee for the administrative process. The guidance 'Trustees and Governance (CC30)' provided by the Charity Commissioners will be followed and covers:-

- Recruitment
- Finding Potential Trustees
- Vetting
- Appointment
- Induction and Training

The guidance provides the Trustees with options at each stage of the process and it is up to the Trustees to select the preferred option. The guidance recognises that each charity has different needs but clearly identifies the statutory (legal) obligations and the need for ongoing training as required for new Trustees to meet their obligations.

New Milton and District Community Association

Trustees' Report

CORONAVIRUS - PANDEMIC

The lingering after effects of the pandemic on society is still evident. People's concerns with safety, continuing COVID infections, flu and others reinforces these concerns which affects Centre usage. Regeneration of our Users, members is slow whilst regular attendance remains erratic in some cases but we are gaining new hirers due to other venues closing.

VOLUNTEERING

The Charity is operated by volunteers at all levels with the exception of our paid caretakers who help maintain and secure the Centre. It is our volunteers who man the building during the day, provide the administration and operate the ongoing activities of the Centre. Operating with paid staff would not be a financially viable option due to the costs involved. Our volunteers increase the community involvement in the Charity and the experiences of those using the Centre. We need skilled people but if not we can provide training so that the wider local community can access the facilities on offer.

Membership

As at 31st December 2025 the membership was 1074 being an increase of 26 members over 2024 membership of 1048. We are rebuilding membership through a steady inflow of new members through the year. The 2025 subscription rate for an individual member was £12 per annum with a £2.50 one-off joining fee for new members and a £20pa affiliate rate. These rates continue for 2026.

Activities and Achievements

A wide variety and range of interests were on offer. Meetings occur weekly, monthly or at other convenient times. The Association is always willing to consider new activities. Efforts are still being expended to embrace the whole community on multiple fronts.

During the year additional offerings have been made in terms of external events to draw more of the community in, additional and new internal activities to broaden our appeal and more engagement with external hirers who provide support to the local community. We continually look at how best the facilities on offer can be better utilised for all.

The Association is only able to provide this wide level of service to its users due to our volunteers. The number that volunteer their services has risen.

Overall we met our stated objectives which were:-

1. To increase our overall membership numbers over the previous year being a measure of community support
2. Generate surplus income to maintain our financial viability
3. Improve the community usage of the Centre.
4. Ensure the Centre is affordable to all users.

New Milton and District Community Association

Trustees' Report

Financial Review

The review compares this year and last year over our accounting period which covers a twelve month period starting January 1st and ending December 31st.

The total Statutory Income of the Association for the period was £127,919 a decrease of £2,903 on last years' £130,822. The total Statutory Expenditure of the Association for the period was £96,300 a decrease of £3,795 on last years' £100,095. The decrease in expenditure was as a result of the previous years' higher employment, maintenance and utility costs. This year we have used the 2024 maintenance provision of £3,500 to complete work in 2025 started in 2024. Overall this year we have made an operating surplus of £31,619 compared to last year's £30,727.

The total value of Tangible Assets is now £178,536 after depreciation of £8,479. Depreciation of the building and contents continues to be provided in accordance with recognised accounting standards and accounts for the whole of the £8,479. We received £10,016 from electricity generated by our Solar Array which can be reinvested.

MAINTENANCE

We operate preventative maintenance but the unexpected still occurs. The planned re-carpeting is now scheduled for 2026. With rising energy costs we have looked to mitigate heat loss. Heat conservation and insulation measures have been implemented and are ongoing especially in our largest room which suffered major heat loss. Thermal curtains and linings have been purchased, failed double-glazed units replaced and shutters installed. We continue to look at how we can best utilise our funds to provide the local community with the facilities needed. Costs are monitored monthly and are realistic.

FINANCIAL ASSESSMENT

In preparing the final accounts all totals in the accounts have been rounded to the nearest pound. Each week we identify and reconcile the income and monthly reconcile the income and expenditure. This year we have made an accounting adjustment of £57 in the 2025 accounts. In addition we analyse all Bank and Petty Cash transactions.

The Association's financial position at the Balance Sheet date remains satisfactory especially taking into account an operating surplus in a hard economic climate. The Association's funds are sufficient for the Association to continue in operation and can cover the current level of costs for over a year without receipt of any income. Our normal insurance will protect our income in the event of a major disruption to our activities. The cost of energy is evident on our direct and indirect costs. Our policy is to keep access to the Centre affordable. With an ageing building and limited surplus income annually we would be unable to raise loans in the normal manner and must continue to rely upon our reserves to cover major unforeseen costs.

Trustees' Report

The income mix is changing, reflecting wider usage by the community. The demographic that can use the Centre in daytime tends to limit our wider appeal. Without more active engagement by the community, especially those who are younger our evolution to local needs is limited. The Trustees will continue to maintain the Community Centre in good condition for the inhabitants of New Milton and the neighbourhood as is required under the Constitution.

Future Developments (Centre Building)
The building is regularly inspected and we foresee no major works being needed in 2026 or in the near future.

Future Developments (Centre Operations)
As predicted we continue to suffer from the effects of infectious diseases. 2026 will see a continuation of developing the Centre for wider community appeal, additional involvement of members and Users in our efforts. In addition more social awareness activities and measures to combat social isolation are planned. Greater use by the NHS and other wellbeing charities is planned in 2026. We will actively promote volunteering in 2026 to build up support for Centre operations. We need skilled people but if not will give training so as to access the wider local community. We continue to look for how we can minimise the costs of maintaining the centre and a minor decrease in income was offset by lower costs. We look for ways to increase our income through greater diversity to help offset erratic attendance.

Investments/Banking
The decision to more actively manage our funds via an Independent Financial Advisor (IFA) was again delayed. Markets were highly volatile with Political and Economic uncertainty due to the USA and the President. UK government policies, Ukraine, Gaza and Iran continued to cause market problems. The Energy crisis and Climate change did not help. There is a risk in not being invested but we will evaluate the position in 2026 once markets find there equilibrium. Markets continue to rally and fall on little financial justification. We are now again looking to put funds under management in 2026 once the USA stock market decides its stance on USA Government policies as determined by President Trump. Due to local bank closures we will need to alter our physical cash handling arrangements.

Reserve Policy
The Building Improvements Reserve (£113,274) is held for future developments or major enhancements to the Community Centre building which is a two storey brick built structure. The Financial Protection Reserve (£15,907) is held to cover any potential claims not covered by the all risks insurance policy. In addition to the all-risk we hold additional cover on the main roof which protects us in that the original Contractor has ceased trading.

New Milton and District Community Association

Trustees' Report

Source of funds

The major source of our income is derived from how the Centre is used.

- Members of the Centre pay an annual fee (currently £12) and if they attend the Centre and take part in an organised activity pay a minimum of £1.50.
- Rooms in the Centre can be hired by the public at nominal rates.
- Refreshments are available which generates additional income
- Additional income is generated from the sale of Solar energy
- Income to be generated from investments

Risk

The Trustees have identified there are no new major risks to which the Association is exposed. The major risks to the continued operation of the Charity remain the same but are getting worse:-

1) Centre users having less disposable income
2) Increasing operating costs
3) Maintaining our appeal to Centre Users with the changes in cultural habits.
4) Maintaining the necessary level of Volunteers to operate the Centre with the noticeable change in the service ethos.

However, infections (Covid, Flu) or future incarnations are a risk if the Trust cannot operate and generate income. Our Reserves and actions to minimise costs would see our 'normal operations' compromised. The Centre buildings, fixtures, fittings and equipment are maintained to a good state of repair so as not to present any undue risk to members or visitors to the premises. Due to economic conditions insurance costs will rise to cover increases in material costs. The Executive also confirms that the activities which take place on the premises are conducted in a proper and efficient manner so as not to impose any undue risk. .

The Trustees have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commissioners on public benefit.

Approved by the Trustees on the dates showing below:

G F Denson	W Maund	S Powell
……	……	,,,

NEW MILTON AND DISTRICT COMMUNITY ASSOCIATION

Independent Examiner's Report to the Trustees of New Milton and District Community Association

I report on the accounts of the charity for the year ended 31st December 2025, which are set out on pages 8 to 17.

Respective responsibilities of the 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 this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An 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 seeking 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 I do not express an audit opinion on the view given by the accounts.

NEW MILTON AND DISTRICT COMMUNITY ASSOCIATION

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect, the requirements

   [ ] to keep accounting records in accordance with section 130 of the 2011 Act; and

   [ ] to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act

have not been met; or

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

Paul Root

Paul Root BA FCA

HOPE JONES.
Chartered Accountants
Dunlop House
23a Spencer Road
New Milton
Hampshire
BH25 6BZ

Dated: 11th June 2026

1. Accounting policies

Basis of Preparation

The financial statements of the charitable organisation, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102' and The Financial Reporting Standard aaplicable in the UK and the Republic of Ireland'. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Going Concern

The Trustees believe that the charity is well placed to manage its business risks successfully, despite the current uncertain economic outlook, and have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity. Further details of each fund are disclosed in Note 16.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income derived from events is recognised as earned (that is, as the related goods or services are provided). Investment income is recognised on a receivable basis. Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Resources expended

Liabilities are recognised as soon as there is a legal constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Charitable expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Value Added Tax (VAT)
Value added tax is not recoverable by the charity and as such is included in the relevant costs in the statement of financial activities.

VAT Registration - Not Registered
The various categories of funding are assessed against the VAT rules for inclusion or exclusion in calculating the total VAT income. The VAT income is reviewed against the VAT registration threshold throughout the year.

Fixed assets
Individual fixed assets costing £200 or more are initially recorded at cost.

Depreciation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over the expected useful economic life as follows:

Freehold buildings	2% straight line basis
Fixtures, fittings and equipment	20% reducing balance basis
Solar Array	5% straight line basis

Current Assets
Current assets (investments) are stated at market value in line with the SORP. Any movement in value is reflected in the statement of financial activities as other recognised gains/(losses).

Debtors
Debtors and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at Bank and in Hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquistion or opening of the deposit or similar account

Creditors and Provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third part and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

New Milton and District Community Association
Statement of financial activities by fund Period Ended
31st December 2025

	NOTES	Unresticted Funds £	Total Funds 01/01/2025 to 31/12/2025	Total Funds 01/01/2024 to 31/12/2024 £
Incoming resources				
Incoming resources from generated funds				
Voluntary Income	2	52,559	52,559	54,708
Activities for generating funds	3	1,273	1,273	2,047
Investment Income	4	11,231	11,231	10,357
Incoming resources from charitable activities	5	61,317	61,317	60,668
Other incoming resources (less 6.1)	6	1,539	1,539	3,043
GOVT GRANTS	6	0	0	0
COVID SUPPORT	10	0	0	0
Total incoming resources		127,919	127,919	130,822
Resources Expended				
Charitable Activities	7	95,300	95,300	99,135
Governance Cost	7	1,000	1,000	960
Total resources expended		96,300	96,300	100,095
Net (outgoing)/incoming resources before other recognised gains and losses		31,619	31,619	30,727
Other recognised gains/losses				
(Losses)/gains on investment assets	13	0	0	0
Net Movement in funds		31,619	31,619	30,727
Total funds brought forward		548,574	548,574	517,847
Current year adjustment		1,806	1,806	0
Total funds carried forward		581,999	581,999	548,574

All incoming resources and resources expended derive from continuing activities.

Approved by the Board on 22/6/2026 and signed on its behalf by:

G F Denson W Maund S Powell

…… …… ……

G F Denson Miss W Maund S Powell
Trustee Trustee Trustee

New Milton and District Community Association

Balance sheet as at 31st December 2025

	Notes	31/12/2025 £	£	31/12/2024 £	£
Fixed Assets					
Tangible Assets	11		178,536		187,015
Current Assets					
Debtors	12	5,055		2,763	
Investments	13	0		0	
Cash at bank and in hand	13.1	405,776		370,125	
		410,832		372,888	
Creditors: Amounts falling due within one year					
ADV memb fees	14	(4,950)		(4,498)	
TRADE OTHERS	14	(492)		(3,500)	
AUDIT	14	(1,000)		(960)	
HMRC	14	(926)		(1,077)	
Trade rentals	14	0		(101)	
Trade utilis				(1,193)	
		(7,368)		(11,328)	
Net current Assets			403,463		361,559
Net Assets			581,999		548,574
The funds of the charity:					
Unrestricted funds					
Unrestricited income funds			548,574		517,847
Operating Activities Gains/(Losses)		31,619		30,727	
Funds adjustments		1,806			
Revaluation reserve		0		0	
Total change to income funds during the period			33,425		30,727
Total unrestricted funds			581,999		548,574
Total charity funds			581,999		548,574

New Milton and District Community Association
Notes to the Financial Statements for the Period Ended
31st December 2025

	Un-restricted Funds £	Total Funds 01/01/2025 to 31/12/2025 £	Total Funds 01/01/2024 to 31/12/2024 £
2 Voluntary Income			
Donations and Legacies			
Legacies			
Centre activities	44,669	44,669	46,495
Centre catering	7,890	7,890	8,213
	52,559	52,559	54,708
3 Activities for generating funds			
Reception	1,273	1,273	2,047
	1,273	1,273	2,047
4 Investment Income			
Interest on cash deposits	1,215	1,215	1,383
Investment income			
solar FIT	10,016	10,016	8,974
	11,231	11,231	10,357
5 Incoming resources from charitable activities			
Subscriptions & fees	12,216	12,216	12,245
(monies received in previous year for this)			
Hall and room rentals	49,101	49,101	48,423
	61,317	61,317	60,668
6 Other incoming resources			
6.1 GOVT GRANTS			
Donations (ad hoc)/Gift Aid	1,539	1,539	1,235
SPONSORSHIP			1,808
Rounding Accounting adj	0	0	0
	1,539	1,539	3,043

7 Total resources expended

	Note	Charitable Activities	Governance	01/01/2025 to 31/12/2025 Total	01/01/2024 to 31/12/2024 Total
Direct costs					
Employment Costs	10	56,588		56,588	52,634
Establishment costs		6,315		6,315	13,540
RATES (NEW in 2025)		1,344		1,344	0
Insurances		5,868		5,868	4,640
Utilities		7,764		7,764	9,721
Office expense		802		802	609
Subscriptions/donations/licences		1,899		1,899	1,387
Publicity and sundry othe costs		5,309		5,309	6,824
Independent examiners fee		0	1,000	1,000	960
Bank charges		875		875	687
Depreciation of tangible fixed assets		8,479		8,479	8,774
ADJUSTMENTS (JNLS)		57		57	319
		95,300	1,000	96,300	100,095

8 Trustees' remuneration and expenses

No trustee received any remuneration or reimbursement of expenses during the period.

9 Net (outgoing)/incoming resources is atated after charging

	01/01/2025 to 31/12/2025	01/01/2024 to 31/12/2024
Depreciation of owned assets	8,479	8,774

10 Employees remuneration

The average number of persons employed by the charity (including trustee) during the period was as follows:

		01/01/2025 to 31/12/2025	**01/01/2024 to 31/12/2024**
Charitable activities	Number	3	2

The aggregate payroll costs of these persons were as follows:

		Notes		
Wages and salaries (Gross))		55,579		
Wages and salaries (Net)			42966	39,212
HRMC	EE/Tax Ni		11010	10,715
NEST	ER Social Security			
HMRC	ER PENSION	1,009	1,009	1,160
NEST	EE PENSION		1603	1,547
			56,588	52,634

Pension contributions were made to two employees under NEST
No employee received emoluments of more than £60,000 during the period
31/12/2025 - No.0

11 Tangible fixed Assets

SL STRAIGHT LINE RB REDUCING BALANCE	Freehold property	Fixtures fittings & equipment	Solar Array	Total(s)
Depreciation rate	SL 2%	RB 20%	SL 5%	£
Cost or valuation				
AS AT 31/12/2024	275,458	96,400	35,852	407,710
Additions None	0	0	0	0
AS AT 31/12/2025	275,458	96,400	35,852	407,710
Depreciation				
AS AT 31/12/2024	107,019	90,512	23,164	220,695
Charge for the period	5,509	1,178	1,793	8,479
AS AT 31/12/2025	112,528	91,690	24,956	229,174
Net book value				
AS AT 31/12/2024	168,439	5,888	12,688	187,015
AS AT 31/12/2025	162,930	4,710	10,896	178,536

12 Debtors

previous to be cleared	2025	received	31/12/2025	31/12/2024
Trade Debtors				
Hirers (unpaid fees)		1,165	0	1,165
Activities (unpaid)		1,198	0	1,198
LOANS		400	0	400
HMRC Covid		0	0	0
Trade Debtors	2026			
Hirers (unpaid fees)			913	
Activities (unpaid)			1,422	
LOANS			2,720	
HMRC			0	
			5,055	2,763

13 Current assets: Investments

	as at 31/12/2025	gain (loss)	as at 31/12/2024
Listed Investments	0	0	0

Anaylsis of movement in current asset investment

Investment values	0	0	0
	0	0	0

All current assets investments were held in the UK in listed investments

13.1 Cash at bank and in hand

		as at 31/12/2025	as at 31/12/2024
Lloyds	INSTANT	199,498	182,704
Lloyds	No. 1	151,420	132,205
Lloyds	No. 2	54,607	54,607
PETTY CASH		31	36
Unbanked CASH (A)		0	0
Cash Holdings (tin/eoy transition)		220	572
	TOTAL(s)	405,776	370,125

14 Creditors: Amounts falling due within one year

		PAID	31/12/2025	31/12/2024
Taxation & Social Security				
previous year end balances				
2024				
2024	Trade rentals	102	0	(102)
2024	Advance Membership	4,498	0	(4,498)
2024	Audit fee (provision)	960	0	(960)
2024	Trade others	4,692	(0)	(4,692)
2024	HMRC/NEST	1,077	(0)	(1,077)
THIS YEARS CREDITORS				
Accruals and deferred income				
2025	Trade utilities	0	0	
	Trade hires	0	0	
	Membership/AFF fees (in advance)	0	(4,950)	
	Audit fee (provision)	0	(1,000)	
	Trade others	0	(492)	
	HMRC/NEST	0	(926)	
			(7,368)	(11,328)

Total of creditors falling due within one year are:	**(7,368)**	**(11,328)**

15 Related parties

Controlling Entity
The charity is controlled by the trustees

16 Analyis of funds

	As at 1/1/2024	income	expend	TRFS	gains (losses)	as at 31/12/2024
	£	£	£	£	£	£
General Funds						
Accumulated fund	404,548	130,822	(100,095)	0	0	435,275
Financial protection	15,907					15,907
Building fund	97,392					97,392
	517,847	130,822	(100,095)	0	0	548,574

	As at 1/1/2025	income	expend	TRFS	gains (losses)	as at 31/12/2025
	£	£	£	£	£	£
General Funds						
Accumulated fund	435,275	127,919	(96,300)	1,806	0	468,701
Financial protection	15,907					15,907
Building fund	97,392					97,392
	548,574	127,919	(96,300)	1,806	0	581,999

New Milton and District Community Association
Statement of financial activities by fund Period Ended
31st December 2025

17 Net assets by fund

		Unrestricted Funds	Total Funds 31/12/2025	Total Funds 31/12/2024
Tangible Assets		178,536	178,536	187,015
Current Assets				
Investments	0			
cash/bank	405776			
Prov for addit cash	0			
Debtors	5055			
TOTAL		410,831	410,831	372,888
Creditors: Amounts falling due withih one year		(7,368)	(7,368)	-11,328
Net Assets		581,999	581,999	548,574

		Accumulated 2025 12 months £	**Funds 2024 12 months £**
Incoming resources			
Incoming resources from generated funds			
Voluntary Income		52,559	54,708
Activities for generating funds		1,273	2,047
Investment Income		11,231	10,357
Incoming resources from charitable activities		61,317	60,668
Other resources (less 6,1)		1,539	3,043
GOVT GRANTS		0	0
COVID SUPPORT		0	0
Total incoming resources		127,919	130,823
Resources Expended			
Charitable Activities	7	95,300	99,135
Governance Cost	7	1,000	960
Total resources expended		96,300	100,095
Net (outgoing)/incoming resources before other recognised gains and losses		31,619	30,727
Other recognised gains/losses			
(Losses)/gains on Accounting ajustments			
(Losses)/gains on investment assets	13	0	0
Net Movement in funds		31,619	30,727
Correction current year		1,806	
Reconcilation in funds			
Accumulation fund			
Total funds brought forward		548,574	517,847
Total funds carried forward		581,999	548,574

New Milton and District Community Association
Statement of financial activities by fund Period Ended 31st December 2025

Financial Protection Reserve Fund

	as at 31/12/2025	as at 31/12/2024
Net Movement in funds	0	0
Reconcilation in funds		
Total funds brought forward	15,907	15,907
Total funds carried forward	15,907	15,907

Building Improvement Reserve Fund

	as at 31/12/2025	as at 31/12/2024
Net Movement in funds	0	0
Reconcilation in funds		
Total funds carried forward	113,274	113,274
Total funds brought forward	113,274	113,274

NEW MILTON & DISTRICT COMMUNITY ASSOCIATION
SUMMARY FOR MEMBERS SHOWING
DETAILS OF INCOME AND EXPENDITURE Y/E 31/12/2025

	NOTE		2025		2024
CENTRE INCOME					
SUBSCRIPTIONS	5		12,216		12,245
CENTRE CATERING	2		7,890		8,213
CENTRE ACTIVITIES	2		44,669		46,495
CENTRE RECEPTN	3		1,273		2,047
OPERATING INCOME			66,048		£69,000
EXTERNAL HIRERS	5		49,101		48,423
	MANAGED INCOME		115,149		£117,423
OTHER	4,6		2,754		4,426
SOLAR ARRAY	4		10,016		8,974
GIFTS/LEGACIES	2		0		0
	TOTAL INCOME		127,919		£130,823
CENTRE EXPENDITURE					
UNAVOIDABLE COSTS					
EMPLOYMENT COSTS	7		56,588		52,634
hmrc covid schene			0		0
MAINTENANCE	7		6,315		13,540
RATES (NEW)	7		1,344		
INSURANCES	7		5,868		4,640
LICENCES	7		1,899		1,387
AUDIT	7		1,000		970
UNAVOIDABLE		73,014			
VARIABLE COSTS					
UTILITIES	7		7,764		9,721
ADMINISTRATION	7		802		599
CATERING/SUNDRIES	7		5,309		6,824
VARIABLE		13,875			
FINANCIAL COSTS					
BANK CHARGES	7		875		687
DEPRECIATION	7		8,479		8,774
		9,354			
			96,243		£99,776
OPERATING SURPLUS/(DEFICIT)			31,676		31,047
OTHER GAINS/(LOSS)	JNL		-57		£0
Nett		Surplus	31,619		£31,047

SOLAR ARRAY INCOME SINCE INSTALLATION			83,397		£73,381
PREVIOUS YEARS		£73,381			£64,407
THIS YEAR		£10,016			£8,974
MANAGED INCOME SPLIT			EST		ACTUAL
MEMBERS	2/3RDS	£	75,998	£	66,048
HIRERS	1/3RD	£	39,151	£	49,101

INCOME FROM SOLAR ARRAY DEPENDS ON WEATHER
LEGACIES CANNOT BE PREDICTED

THIS SUMMARY DOES NOT FORM PART OF THE ACCOUNTS - ALL THE INFORMATION IS AS PER THE 'NOTES' TO THE ACCOUNTS

NEW MILTON AND DISTRICT COMMUNITY ASSOCIATION

Independent Examiner's Report to the Trustees of New Milton and District Community Association

I report on the accounts of the charity for the year ended 31st December 2025, which are set out on pages 8 to 17.

Respective responsibilities of the 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 this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An 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 seeking 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 I do not express an audit opinion on the view given by the accounts.

NEW MILTON AND DISTRICT COMMUNITY ASSOCIATION

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect, the requirements

   [ ] to keep accounting records in accordance with section 130 of the 2011 Act; and

   [ ] to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act

have not been met; or

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

Paul Root

Paul Root BA FCA

HOPE JONES.
Chartered Accountants
Dunlop House
23a Spencer Road
New Milton
Hampshire
BH25 6BZ

Dated: 11th June 2026