

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

Contents

Reference and Administrative Details.....	1
Trustees' Report.....	2 to 5
Independent examiner's report.....	6 to 7
Accounting Policies (Note 1 to Financial Statements)	8 to 9
Statement of Financial Activities (Income & Expenditure)	10
Balance Sheet.....	11
Notes to Financial Statements (Notes 2 to 16).....	12 to 17

The following pages do not form part of the statutory financial statements

Statement of financial activities per fund.....	18 to 19
Members Summary of Income & Expenditure.....	20

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.

New Milton and District Community Association

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

.....

G F Denson
Trustee

Date: 22/6/26

W Maund

.....

Miss W Maund
Trustee

Date: 22/6/26

S Powell

.....

S. Powell
Trustee

Date 22/6/26

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