

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

England & Wales · Charity number 301883

Details

Other names LYNDHURST COMMUNITY CENTRE

Status Registered

Legal form Trust

Registered 1962-09-19

Register [View on the Charity Commission register](#)

Contact

Address Lyndhurst Community Centre
High Street
Lyndhurst
SO43 7NY

Phone 02380282267

Email admin@lyndhurstcomm.org

Website <http://lyndhurstcomm.org/>

Activities

Objects: FOR THE PURPOSES OF A COMMUNITY CENTRE, BY PROVIDING FACILITIES FOR MEETINGS, LECTURES AND CLASSES, PHYSICAL EXERCISE AND TRAINING AND OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS OF THE BENEFICIAL AREA, BEING THE PERSONS FOR WHOM THE SAID FACILITIES ARE PRIMARILY INTENDED:

Activities: The Association promotes for the benefit of the inhabitants of Lyndhurst and the surrounding area the advancement of education, social welfare, recreation and leisure activities. The Association operates a centre which provides a number of meeting rooms and office services for the use of community groups, individuals and commercial organisations.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** LYNDHURST, EMERY DOWN AND BANK
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£255,613	£233,057	-	-
2023-12-31	£173,698	£151,592	-	-
2022-12-31	£139,651	£129,750	-	-
2021-12-31	£82,038	£107,302	-	-
2020-12-31	£93,138	£105,078	-	-

Trustees

Name	Role	Appointed
MR ROB DEWING	Chair	2013-07-08
JENNIFER GREEN		2011-10-28
Jennifer Darvill-Saunders		2026-03-26
Margaret Helen Weston		2021-08-17
Mark Rolle		2024-03-28

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 301883

Accounts

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

Charity Commission registered number: 301883

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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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 2024.

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 (Chairman)
Mrs D Callow (Treasurer)
Mrs J Green (Secretary)
Mr J Rickcord
Mr P Dawson Resigned 28 March 2024
Mr P Boyes Resigned 28 March 2024
Mr J Howell
Mrs S Shelton
Mr M Weston
Mrs M Weston
Mr C Willsher
Mr G Reeve
Mr M Rolle Appointed 28 March 2024

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 2024 to 31 December 2024.

Total Income was £255,613 in 2024, £81,915 higher compared to 2023.

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

Income from room hire was £98,539 in 2024, £10,608 higher than in 2023.

The charity shop raised £35,558 of income, compared to £30,017 in the prior year.

Fund raising income of £12,899 raised from quiz nights, Christmas Fun Day, Boxing Day run and 100 Club was £4,137 higher compared to the income of £8,762 in 2023.

In 2024, we received a Government grant of £32,994 from the New Forest District Council for building work and a legacy of £27,550 very kindly received.

Total expenditure in 2024 was £233,057 increased by £81,465 from expenditure of £151,592 in 2023.

We spent £68,765 in the year to replace roofing and improve the energy efficiency of the community centre. The NFDC capital grant of £32,994 contributed towards this investment.

Our staff costs increased by £18,138 to £90,433 in 2024. We invested in our staff including appointment of a new centre manager.

In 2024 we incurred £15,472 of repair costs, including £1,208 which has been utilised by our maintenance provision. Total repairs were £1,297 lower than 2023

Our energy and water costs have decreased by £5,846 to £14,026 in 2024, reflecting the ebbing down of the energy price rises experienced in 2023 and we benefit from our energy efficiency measures.

Overall ,we generated an operating surplus of £22,556 in year ended 31 December 2024 compared to the operating surplus of £22,106 in 2023.

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 £36,000 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.

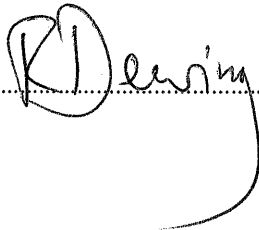
STATEMENT OF PUBLIC BENEFIT

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 28 March 2025 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 2024.

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: *28th March 2025*

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER
2024

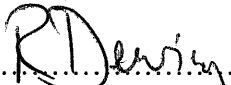

	Note	Unrestricted 2024 £	Total 2024 £	Total 2023 £
Income and endowments from :				
Donations and legacies	2	66,587	66,587	5,223
Charitable activities	3	132,849	132,849	120,941
Other trading activities	4	54,233	54,233	45,206
Investment income	5	1,944	1,944	2,328
Total income		255,613	255,613	173,698
Expenditure on:				
Raising funds	6	(5,189)	(5,189)	(3,160)
Charitable activities	7	(227,868)	(227,868)	(148,432)
Total expenditure		(233,057)	(233,057)	(151,592)
Net income		22,556	22,556	22,106
Reconciliation of Funds				
Total funds brought forward		82,993	82,993	60,887
Total funds carried forward	12	105,549	105,549	82,993

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 2024**

		2024	2023
	Note	£	£
Fixed assets			
Tangible assets	10	15,107	15,310
Current assets			
Trade debtors		8,374	7,221
Sundry debtors and prepayments		3,297	959
CCLA/COIF investment		19,472	18,493
Cash at bank and in hand		68,426	51,270
		99,569	77,943
Creditors : Amounts falling due within one year			
Trade creditors		(309)	(1,835)
Accruals		(1,965)	(4,791)
Income in advance		(5,130)	(2,100)
Held for Youth Group		(101)	(101)
Held in 100 Club account		(424)	(634)
PAYE		(1,198)	(798)
		(9,127)	(10,260)
Net current assets		90,442	67,683
Net Assets		105,549	82,993
Funds of the charity			
		2024	2023
		£	£
Unrestricted funds	11	105,549	82,993
Total Funds		105,549	82,993

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 xxx and signed on their behalf by :

 R. Dewing – Chair of Trustees
 D. Callow - Treasurer

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

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 reliably 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

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

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 life 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.

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

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 2024

2. Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	2024	2024	2023
	£	£	£
Donations	5,358	5,358	2,595
Community Social Morning	685	685	2,628
Government Grants	32,994	32,994	-
Legacy	27,550	27,550	-
	66,587	66,587	5,223

3. Income from charitable activities

	Unrestricted funds		
	General	Total	Total
	2024	2024	2023
	£	£	£
Room Hire	98,539	98,539	87,931
Energy contribution	3,664	3,664	3,288
Membership & Affiliation Fees	2,474	2,474	1,468
What's On advertising	14,880	14,880	14,141
Catering and Community Club	10,465	10,465	11,586
Film Night	2,110	2,110	1,808
Office Services	717	717	718
	132,849	132,849	120,941

4. Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	2024	2024	2023
	£	£	£
Tribute Night & Quiz	7,086	7,086	2,271
Fashion Show	-	-	1,177
Fun Day	1,314	1,314	1,334
Boxing Day Fun Run (net of costs)	1,209	1,209	555
Coronation Tea	-	-	342
100 Club surplus	3,290	3,290	3,084
Charity shop sales	35,558	35,558	30,017
Books	4,128	4,128	3,921
Feed in Tariff	1,069	1,069	1,580
Gift Aid	-	-	90
Other income	579	579	836
	54,233	54,233	45,206

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

5. Investment income

	Unrestricted funds		
	General	Total	Total
	2024	2024	2023
	£	£	£
Interest Received	965	965	473
Realised & unrealised gains/(losses)	979	979	1,855
	1,944	1,944	2,328

6. Expenditure on raising funds.

	Unrestricted funds		
	General	Total	Total
	2024	2024	2023
	£	£	£
Fundraising costs	2,901	2,901	1,719
Charity shop costs	486	486	531
Advertising & Marketing costs	1,802	1,802	910
	5,189	5,189	3,160

7. Expenditure on charitable activities

	Unrestricted funds		
	General	Total	Total
	2024	2024	2023
	£	£	£
Magazine printing	11,517	11,517	12,510
Catering and Community Club costs	5,366	5,366	4,988
Film Hire Costs	1,156	1,156	1,150
Supporting costs	137,351	137,351	125,593
Depreciation	3,713	3,713	4,191
Building project	68,765	68,765	-
	227,868	227,868	148,432

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

8. Analysis of support costs

	Unrestricted funds		
	General	Total	Total
	2024	2024	2023
	£	£	£
Staff costs	90,433	90,433	72,295
Energy & Water	14,026	14,026	19,872
Storage	1,367	1,367	1,314
Insurance	3,742	3,742	3,335
Telephone and Internet	2,019	2,019	1,873
Stationery and Office costs	475	475	563
Software costs	1,022	1,022	896
Library consumables	871	871	918
Legal and professional	1,126	1,126	2,461
Cleaning and Cleaning Materials	2,397	2,397	2,289
Repairs, renewals and maintenance	15,472	15,472	16,769
Miscellaneous	2,262	2,262	1,410
Bad debt	132	132	-
Bank and Credit card charges	1,020	1,020	718
Copier costs	987	987	879
	137,351	137,351	125,593

9. Staff costs

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were :		
Wages and salaries	88,879	70,904
Social security costs	-	-
Pension costs	1,554	1,391
	90,433	72,295

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 (2023 - £Nil)

	2024	2023
	No	No
Average number of persons	5	4

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

10. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Office equipment £	Total £
Cost				
As at 1 January 2024	32,160	6,250	775	39,185
Additions	3,510			3,510
As at 31 December 2024	35,670	6,250	775	42,695
Depreciation				
As at 1 January 2024	19,526	3,847	502	23,875
Charge for the year	2,877	792	44	3,713
As at 31 December 2024	22,403	4,639	546	27,588
Net Book Value				
As at 31 December 2023	12,634	2,403	273	15,310
As at 31 December 2024	13,267	1,611	229	15,107

11. Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 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)	-	-
	2,516	0	(1,208)	0	1,308
Total Unrestricted funds	82,993	255,613	(233,057)	-	105,549

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted					
General					
Unrestricted general fund	58,371	173,698	(151,592)	-	80,477
Designated					
Children's Library	1,308	-	-	-	1,308
Maintenance provision	1,208	-	-	-	1,208
	2,516	-	-	-	2,516
Total Unrestricted funds	60,887	173,698	(151,592)	-	82,993

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

12. Related party transactions

There were no related party transactions in the year.

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 301883

Accounts

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

Charity Commission registered number: 301883

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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TRUSTEES

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Mr J Rickcord (Treasurer)
Mrs J Green (Secretary)
Mr P Dawson
Mrs C Dawson Resigned 22 March 2023
Mr J Howell
Mrs S Shelton
Mr M Weston
Mrs M Weston
Mr C Willsher
Mr G Reeve Co- opted 14 November 2023
Mrs D Callow Co-opted 18 December 2023

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

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- 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.
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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.

FINANCIAL RESULTS AND ACTIVITIES

Community Centre activity continued to grow in 2023, following on from Covid, with a full year of activity for the first time since 2019.

Total Income increased in 2023 to £173,698 from £139,651 in 2022. Our operating surplus increased to £22,106 in 2023 compared to £9,901 in 2022.

Income from room hire was £87,931 in 2023 up from £64,894 in 2022. In 2023 we saw the first full year of trading for the charity shop which generated an impressive £30,017 of income.

Fund raising income decreased to £8,762 in 2023, compared to £15,740 in the previous year. However this is not an unreasonable result because 2022 had been boosted by an exceptional Auction of Promises aimed at boosting the Centre's post-covid reopening, raising £9,176 in this single event.

Donations of £2,595 were received in 2023. In 2022, £6,318 had been received for general use and £13,822 had been received for specific designated funds relating to the Children's Library for £6,564, Charity shop set up £3,258 and the maintenance provision of £4,000. Use of the remainder of these funds carried over into 2023.

Total expenditure in 2023 increased to £151,592 compared to £129,750 in 2022. Operational costs were higher in 2023 due partly to us resuming our first full year of room hire activity post covid, with attendant staff costs. We also stepped up our maintenance programme which had largely been put on hold during the financial stringencies of the covid era.

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION REPORT OF THE TRUSTEES

Our operating expenditure has been adversely impacted by energy costs which more than doubled to £21,186 in 2023 from £8,093 in 2022, reflecting price rises which at one point saw the cost of electricity increase by a factor of six. We introduced a voluntary donation towards our energy costs when rooms were hired, which most users were kind enough to support. This raised £3,288 in 2023. We have been able to strike comparatively good fixed price energy contracts but energy costs remain a significantly high part of our expenditure. We are planning a number of energy conservation measures for the coming year.

Repair costs increased to £16,769 in 2023 compared to £5,016 in 2022, largely due to urgent roofing work required to patch the flat roof areas of the community centre. These have reduced the worst of the leaks but in 2024 we intend to start a programme of work to replace some of the most aged roof surfaces.

We have also been affected by a major increase in the cost of paper and printing . This affected our What's On magazine where production costs increased to £12,510 in 2023 from £6,379 in 2022, though part of this was due to a move to full colour printing partly through 2022. 2023 reflects our first year of printing . As a result of colour printing, we have been able to increase our advertising revenue to £14,141 from £9,798.

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 3 months in the event of further major disruption in the Centre's stream of income; Trustees calculate this to be £25,000 at current levels of expenditure.
- The Trustees have begun spending on our roof leaks and building a further buffer to provide for more maintenance of the roof and other aspects of the premises and equipment.

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 major review and procedures have been established to mitigate these risks.

STATEMENT OF PUBLIC BENEFIT

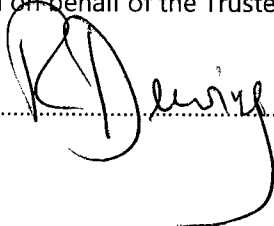
The Association owns and operates a Community Centre in Lyndhurst whose halls and rooms are available for hire by local organisations for events such as health and fitness activities, wellbeing clinics, training and educational activities, film nights, community lunches and meetings and fairs. The building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

**LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
REPORT OF THE TRUSTEES**

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 14 May 2024 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 2023.

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: 14th May 2024

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER
2023

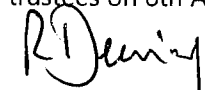

	Note	Unrestricted 2023 £	Total 2023 £	Total 2022 £
Income and endowments from :				
Donations and legacies	2	5,223	5,223	25,421
Charitable activities	3	120,941	120,941	89,731
Other trading activities	4	45,206	45,206	26,178
Investment income	5	2,328	2,328	(1,679)
Total income		173,698	173,698	139,651
Expenditure on:				
Raising funds	6	(3,160)	(3,160)	(5,114)
Charitable activities	7	(148,432)	(148,432)	(124,636)
Total expenditure		(151,592)	(151,592)	(129,750)
Net income		22,106	22,106	9,901
Reconciliation of Funds				
Total funds brought forward		60,887	60,887	50,986
Total funds carried forward	12	82,993	82,993	60,887

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 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	15,310	18,903
Current assets			
Trade debtors		7,221	10,772
Sundry debtors and prepayments		959	1,810
CCLA/COIF investment		18,493	16,638
Cash at bank and in hand		51,270	23,849
		77,943	53,069
Creditors : Amounts falling due within one year			
Trade creditors		(1,835)	(5,341)
Accruals		(4,791)	(1,495)
Income in advance		(2,100)	(2,700)
Held for Youth Group		(101)	(375)
Held in 100 Club account		(634)	(170)
PAYE		(798)	(1,004)
		(10,260)	(11,085)
Net current assets		67,683	41,984
Net Assets		82,993	60,887
Funds of the charity			
		2023	2022
		£	£
Unrestricted funds	12	82,993	60,887
Total Funds		82,993	60,887

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 8th April 2024 and signed on their behalf by :


 R. Dewing – Chair of Trustees

 D. Callow - Treasurer

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

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.

Income

All income resources are recognised when the charity is entitled 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.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement will be 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.

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.

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

Funds

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

2. Income from donations and legacies

	Unrestricted funds		
	General 2023 £	Total 2023 £	Total 2022 £
Donations	2,595	2,595	20,140
Grant for Warm Spaces scheme	2,628	2,628	481
Other grants	-	-	800
Business Support grant	-	-	4,000
	5,223	5,223	25,421

3. Income from charitable activities

	Unrestricted funds		
	General 2023 £	Total 2023 £	Total 2022 £
Lettings income	87,931	87,931	64,894
Energy contribution	3,288	3,288	-
Membership & Affiliation Fees	1,468	1,468	1,930
What's On advertising	14,141	14,141	9,798
Catering and Community Club	11,586	11,586	10,225
Film Night	1,808	1,808	2,298
Office Services	718	718	586
	120,941	120,941	89,731

4. Income from other trading activities

	Unrestricted funds		
	General 2023 £	Total 2023 £	Total 2022 £
Tribute Night & Quiz	2,271	2,271	2,564
Fashion Show	1,177	1,177	-
Fun Day	1,334	1,334	1,039
Boxing Day Fun Run (net of costs)	555	555	459
Auction of Promises	-	-	9,176
Coronation Tea	342	342	-
100 Club surplus	3,084	3,084	2,503
Charity shop sales	30,017	30,017	2,871
Books	3,921	3,921	3,495
Feed in Tariff	1,580	1,580	1,498
Gift Aid	90	90	2,027
Other income	836	836	548
	45,206	45,206	26,178

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

5. Investment income

	Unrestricted funds		
	General	Total	Total
	2023	2023	2022
	£	£	£
Interest Received	473	473	42
Realised & unrealised gains/(losses)	1,855	1,855	(1,721)
	<u>2,328</u>	<u>2,328</u>	<u>(1,679)</u>

6. Expenditure on raising funds.

	Unrestricted funds		
	General	Total	Total
	2023	2023	2022
	£	£	£
Fundraising costs	1,719	1,719	883
Charity shop costs	531	531	3,411
Advertising & Marketing costs	910	910	820
	<u>3,160</u>	<u>3,160</u>	<u>5,114</u>

7. Expenditure on charitable activities

	Unrestricted funds		
	General	Total	Total
	2023	2023	2022
	£	£	£
Magazine printing	12,510	12,510	6,379
Catering and Community Club costs	4,988	4,988	4,510
Film Hire Costs	1,150	1,150	1,315
Copier costs	879	879	2,448
Supporting costs	124,714	124,714	94,732
Children's Library	-	-	2,200
Floor tiles for Linden Hall	-	-	4,981
Storage Space Enhancement	-	-	5,142
Contribution from the Welfare Charity	-	-	(2,350)
Depreciation	4,191	4,191	5,278
	<u>148,432</u>	<u>148,432</u>	<u>124,636</u>

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

8. Analysis of support costs

	Unrestricted funds		
	General	Total	Total
	2023	2023	2022
	£	£	£
Staff costs	72,295	72,295	69,760
Energy & Water	21,186	21,186	8,093
Insurance	3,335	3,335	2,554
Telephone and Internet	1,873	1,873	1,814
Stationery and Office costs	563	563	991
Software costs	896	896	515
Library consumables	918	918	711
Legal and professional	2,461	2,461	1,453
Cleaning and Cleaning Materials	2,289	2,289	1,477
Repairs, renewals and maintenance	16,769	16,769	5,016
Miscellaneous	1,410	1,410	1,942
Bank and Credit card charges	718	718	407
	<u>124,714</u>	<u>124,714</u>	<u>94,732</u>

9. Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were :		
Wages and salaries	70,904	68,488
Social security costs	-	287
Pension costs	1,391	985
	<u>72,295</u>	<u>69,760</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023	2022
	No	No
Average number of persons	<u>4</u>	<u>4</u>

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

The total employee benefits of the key management personnel of the charity were £Nil (2022 - £Nil)

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

10. 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.

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

11. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Office equipment £	Total £
Cost				
As at 1 January 2023	31,972	5,840	775	38,587
Additions	188	410		598
As at 31 December 2023	32,160	6,250	775	39,185
Depreciation				
As at 1 January 2023	16,399	2,831	454	19,684
Charge for the year	3,127	1,016	48	4,191
As at 31 December 2023	19,526	3,847	502	23,875
Net Book Value				
As at 31 December 2022	15,573	3,009	321	18,903
As at 31 December 2023	12,634	2,403	273	15,310

12. Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted					
General					
Unrestricted general fund	58,371	173,698	(151,592)	-	80,477
Designated					
Children's Library	1,308	-	-	-	1,308
Maintenance provision	1,208	-	-	-	1,208
	2,516	-	-	-	2,516
Total Unrestricted funds	60,887	173,698	(151,592)	-	82,993
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted					
General					
Unrestricted general fund	50,986	123,215	(115,830)	-	58,371
Designated					
Children's Library	-	6,564	(5,256)	-	1,308
Charity Shop	-	3,258	(3,258)	-	-
Tribute Concert	-	2,614	(2,614)	-	-
Maintenance provision	-	4,000	(2,792)	-	1,208
	-	16,436	(13,920)	-	2,516
Total Unrestricted funds	50,986	139,651	(129,750)	-	60,887

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

13. Related party transactions

There were no related party transactions in the year.

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 301883

Accounts

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

Charity Commission registered number: 301883

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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, and after lockdown, 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.

FINANCIAL RESULTS AND ACTIVITIES

The Community Centre has had a much improved year in 2022 although activity in the first half was somewhat muted as public confidence post COVID was slow to return. Our usual clientele were still taking a cautious approach and activity remained reduced from our expectation in more normal times.

Historically we have made most of our income from room hire and, in order to counter an apparent trend away from off site business meetings, our strategy has been to diversify into other revenue generating activity. This includes social functions such as Auctions, Quiz Nights, Fun Days, Fun Runs, 100 Club and Community activities. We have also opened a Charity Shop on the premises which, although still early days, has so far been very successful.

Room Hire revenue improved to £64,894 in 2022 from a very low £24,789 in 2021. Furthermore our strategy of increasing revenue from new or improved fund raising events paid off with a total £15,741 raised in 2022 against £1,933 in 2021.

The deficit for the year 2021 was a loss £48,473 on revenues of £86,502 and this has been transformed into a positive contribution of £9,901 on revenues of £139,651 in 2022. It is also of interest to note that donations have much increased in 2022, £20,140 against £5,760 in 2021. This is partially offset by a reduction in Government COVID support Grants, £27,449 in 2021 against £5,281 in 2022.

Costs have remained relatively stable and we have restructured the Caretaker function since the resignation of Alana Bubb in 2021. We have also made some significant changes to the production and content of our What's On Magazine. The printing process is now outsourced which presents a more professional and glossy product. As a result advertising revenue is up by 27% in only the 5 months since the new version was launched. It is very pleasing to report that, after numerous COVID, water damage and resulting insurance claims last year, the Childrens Library was opened in September and is proving to be popular with steadily increasing user numbers. Great credit must go to Mike Weston and Mike Lord and their teams of volunteers whose commitment and hard work have brought this project to fruition.

For obvious reasons energy costs have occupied much of our time and attention in recent months, although our previous gas and electricity contracts have protected us through most of 2022. These ran out on 30th November and 31st December for Electricity and Gas respectively. We are then further protected by the Government energy price cap until end March, although at a significantly higher price. We then have new contracts in place that take us through to the end of September 2023. Prices are going to be much higher than we have previously enjoyed, but Trustees are confident these are manageable although this issue is recognised to present one of the most significant challenges for the future.

The Centre had been accumulating a reserve fund over the past 10 years, earmarked for such needs as roof replacement and the development of new facilities. As reported last year these plans became a casualty of COVID and we now need to urgently concentrate on boosting those reserves to provide a buffer against future unexpected events. We also need to address the problem of replacing large parts of our felted roof area.

Following on from COVID and the various after effects of reduced public confidence, the Centre is now getting back to a positive trading position. The early months of 2023 are looking positive although January and February are historically low revenue months. Trustees are now placing great emphasis on marketing the first class facilities on offer as well as continuing to seek other fund raising opportunities throughout the community. However, we believe with continued help and support from Trustees and volunteers we are now well placed and in a good position to serve our community even better in the future. Many thanks are due to Trustees and our many volunteers for their efforts and commitment through what has been a difficult year for all concerned. We also wish to thank our loyal users and many members of our community and businesses on the High Street who have generously supported us by using our facilities and contributing to fundraising events.

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 2 months in the event of further major disruption in the Centre's stream of income; Trustees calculate this to be £15,000 at current levels of expenditure.
- Current reserve levels in fact are £17,500 and in the short to medium term Trustees intend to build a further buffer of £15,000 to provide for the necessary expenditure to ensure that

the premises and equipment are maintained to a good standard and, if necessary, enhance for the benefit of members, visitors and staff.

- In view of our recognised roofing vulnerability the trustees intend to build a reserve for eventual replacement of large areas of the roof. Due to the recent and current strain on finances this plan has been deferred, but it is the firm intention of Trustees to reintroduce the plan as soon as cash flow allows.

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 major review and procedures have been established to mitigate these risks.

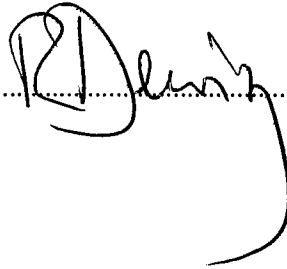
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The Association owns and operates a Community Centre in Lyndhurst whose halls and rooms are available for hire by local organisations for events such as health and fitness activities, wellbeing clinics, training and educational activities, film nights, 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 27/02/2023 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 2022.

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
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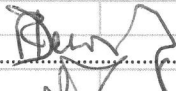
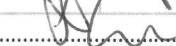
A Nicholas Examiner

Date: *27th Feb 2023*
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LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31st DECEMBER 2022

	Unrestricted	<<<<< Designated funds >>>>>				Total funds	2021
		Childrens Library	Charity Shop	Maintenance Provision	Tribute Concert		
INCOME							
Lettings income	64,894	-	-	-	-	64,894	24,789
Membership & Affiliation Fees	1,930	-	-	-	-	1,930	1,117
What's On advertising	9,798	-	-	-	-	9,798	7,108
Office Services	586	-	-	-	-	586	391
Books	3,495	-	-	-	-	3,495	1,509
Old library Rent	-	-	-	-	-	-	1,050
Feed in Tariff	1,498	-	-	-	-	1,498	1,285
Catering and Community Club	10,225	-	-	-	-	10,225	3,469
Charity shop sales (including GA tax relief)	2,871	-	-	-	-	2,871	-
Film Night	2,298	-	-	-	-	2,298	788
<i>Fundraising</i>							
Tribute Night & Quiz	-	-	-	-	2,564	2,564	-
Quiz Night	-	-	-	-	-	-	1,086
Fun Day	1,039	-	-	-	-	1,039	847
Boxing Day Fun Run (net of costs)	459	-	-	-	-	459	-
Auction of Promises	9,176	-	-	-	-	9,176	-
100 Club surplus	2,503	-	-	-	-	2,503	-
Other income	548	-	-	-	-	548	171
Insurance claim for loss of income etc	-	-	-	-	-	-	4,968
Donations	6,318	6,564	3,258	4,000	-	20,140	5,760
Gift Aid tax refunds	1,977	-	-	-	50	2,027	250
Grant for Warm Spaces scheme	481	-	-	-	-	481	-
Other grants	800	-	-	-	-	800	-
Business Support grant	4,000	-	-	-	-	4,000	24,500
Job Retention Scheme	-	-	-	-	-	-	2,949
Interest Received	42	-	-	-	-	42	-
Realised & unrealised gains/(losses) on COIF	(1,721)	-	-	-	-	(1,721)	4,466
TOTAL INCOME	123,215	6,564	3,258	4,000	2,614	139,651	86,502
EXPENDITURE							
Staff costs	69,760	-	-	-	-	69,760	63,093
Energy and water	8,093	-	-	-	-	8,093	6,621
Insurance	2,554	-	-	-	-	2,554	2,523
Telephone and internet	1,814	-	-	-	-	1,814	1,988
Copier costs	2,448	-	-	-	-	2,448	2,752
Magazine printing	6,379	-	-	-	-	6,379	-
Catering and Community Club costs	4,510	-	-	-	-	4,510	2,643
Marketing costs	820	-	-	-	-	820	-
Stationery and Office Costs	991	-	-	-	-	991	1,363
Accounting Software	515	-	-	-	-	515	408
Library consumables	711	-	-	-	-	711	471
Legal and professional	1,453	-	-	-	-	1,453	364
Film Hire Costs	1,315	-	-	-	-	1,315	539
Fundraising costs	194	-	-	-	689	883	539
Cleaning and Cleaning Materials	1,477	-	-	-	-	1,477	1,519
Old library refurbishment	-	-	-	-	-	-	27,676
Childrens library & charity shop	153	2,200	3,258	-	-	5,611	-
Floor tiles for Linden Hall	-	3,056	-	-	1,925	4,981	-
Storage Space Enhancement	-	-	-	5,142	-	5,142	-
Contribution from the Welfare Charity	-	-	-	(2,350)	-	(2,350)	-
Repairs, renewals and maintenance	5,016	-	-	-	-	5,016	17,359
Miscellaneous	1,943	-	-	-	-	1,943	1,271
Bank and Credit card charges	407	-	-	-	-	407	171
Depreciation	5,278	-	-	-	-	5,278	3,674
TOTAL EXPENDITURE	115,830	5,256	3,258	2,792	2,614	129,750	134,974
OVERALL SURPLUS/(DEFICIT)	7,385	1,308	-	1,208	-	9,901	(48,473)
RETAINED EARNINGS B/F	50,986					50,986	99,459
RETAINED FUNDS C/F	58,371	1,308		1,208		60,887	50,986

**LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION
BALANCE SHEET AS AT 31st DECEMBER 2022**

	2022	2022	2022	2021
Fixed assets: (see Note 4)	Cost b/f	Additions		
Library equipment	539	-	539	539
Kitchen equipment	6,109	680	6,789	6,109
Computer equipment	5,840	-	5,840	5,840
Fixtures & equipment	22,320	2,324	24,644	22,320
Office equipment	775	-	775	775
Cost	35,583	3,004	38,587	35,583
Depreciation b/f	(14,406)	-	(14,406)	(10,732)
Depreciation this year	0	(5,278)	(5,278)	(3,674)
	21,177	(2,274)	18,903	21,177
Current assets				
Trade debtors			10,772	4,752
Sundry debtors and prepayments			1,810	8,981
Bank current account			17,955	8,997
Bank deposit account			5,757	6,535
CCLA/COIF investment at market value			16,638	18,359
Cash in hand			137	80
			53,069	47,704
Total assets			71,972	68,881
Creditors: amounts falling due within one year				
Trade Creditors			5,341	12,366
Accruals			1,495	2,761
Income in advance			2,700	1,066
Held for Youth Group			375	-
Held in 100 Club account			170	-
PAYE			1,004	1,701
			11,085	17,894
Total assets less liabilities			60,887	50,987
Total Funds	Brought fwd	Movement This year		
Unrestricted	50,986	7,385	58,371	50,986
Designated funds:				
Childrens library	-	1,308	1,308	-
Maintenance	-	1,208	1,208	-
	50,986	9,901	60,887	50,986
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 27th February 2023 and signed on their behalf by:				
	R. Dewing - Chair of Trustees			
	J. Rickcord - Treasurer			

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

1. ACCOUNTING 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.

Funds

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

Incoming resources

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.

Volunteers

The value of services provided by volunteers is not incorporated into these accounts.

Resources expended

Resources expended are accounted for on an accruals basis and include irrecoverable VAT where applicable.

2. TRANSACTIONS WITH TRUSTEES

The charity's trustees do not receive remuneration or expenses.

3. EMPLOYEES

During the year an average of four staff were employed; no employee earned in excess of £60,000.

4. FIXED ASSETS

- a) **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:-

Kitchen equipment – 20% on reducing balance

Computer equipment – 33% on reducing balance

Fixtures & equipment – 20% on reducing balance

Office equipment – 15% on reducing balance

Library Equipment - 20% 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 The Official Custodian for Charities. It has a value for insurance purposes of £2.2m.

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 301883

Accounts

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

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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 2021.

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 (Chairman)	
Mr J Brown (Treasurer)	resigned 13th May 2021
Mrs J Green (Secretary)	
Mrs C Brown	resigned 13th May 2021
Mrs R Emm	
Mrs J Harding	resigned 29 November 2021
Mr J Howell	
Mr M Lord	resigned ??? date tbc
Mrs S Shelton	
Mr M Weston	
Mr C Willsher	
Mr J Rickcord	appointed 30th June 2021
Mr P Dawson	appointed 30th June 2021
Mrs C Dawson	appointed 30th June 2021
Mrs M Weston	appointed 17th August 2021

Charity Commission registered number: 301883

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, and after lockdown, 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.

FINANCIAL RESULTS AND ACTIVITIES

The Community Centre has inevitably been severely impacted by lockdown and tier restrictions during the first half of the year. The Centre was closed for much of that time as the types of activities which we host were mostly not permitted, and even where permitted, user groups were deciding not to participate.

We make most of our income from room hire, and therefore we have had virtually none of our normal income for the first half of the year. Even after re-opening in June 2021 it became obvious that our usual clientele were taking a cautious approach with activity much reduced from what we would expect in more normal times. This became a feature throughout the remainder of the year with activity estimated to be around 50% of pre COVID levels. Great tribute must be paid to our staff who, along with volunteers, have worked hard to ensure that when the time came to re-open the Centre to the public we were a Covid safe environment. This was secured, again through great efforts by staff and volunteers, at only a modest cost.

We have continued to receive substantial government funding during the year to alleviate the worst effects of lockdown - £24,500 in Business Support and £2,949 from the Coronavirus Job Retention Scheme. In spite of this support the closures and loss of income has led to an ordinary deficit for the year of £25,264; there is an unrealised gain on the COIF investment of £4,468 and a further amount of £27,676 withdrawn from reserves and put towards the library development costs (see below for further details). The net deficit after other gains and losses is therefore £48,472.

The decision by Hampshire County Council in 2020 to close the library was a further major blow to our community with the removal of another source of rental income for the centre. Nevertheless the building works to convert the library for other uses were successfully completed during the first half of 2021. The scope of the project included an office for the Parish Council, a new meeting room with audio-visual facilities targeted at education and training, and a smaller library particularly aimed at younger members of the community. The Parish Council immediately occupied their office but a hitherto unexpected problem arose with lack of soundproofing between the new library and the

Chestnut room. The strain on our funds caused by COVID has meant that the required remedial work has yet to be undertaken causing the opening of the new library to be deferred for the foreseeable future.

Amid all of the COVID disruption we also suffered a major water leak within the premises which caused **serious** damage and additional workload for our staff and trustee volunteers. No sooner had the Linden Hall floor been replaced because of water damage we then had another water damage incident causing almost half of the new wooden floor to be replaced **[I don't think half was replaced; I think half was relaid of which a lesser proportion was actual replacement]**. In both cases it is pleasing to report that 3rd party insurance (the first a contractor and the second a customer) covered all costs.

The Centre has been accumulating a reserve fund over the past 10 years, earmarked for such needs as roof replacement and the development of new facilities. The opportunity for the library redevelopment seemed a good reason to dip into those reserves, and the trustees agreed to release just under half of our reserve fund for the redevelopment. We have also been fortunate to receive substantial grants from Hampshire County Council to assist us to transition to a new model of library, supplemented by a grant from the Community Lottery Fund, and a grant via the Parish Council from INEOS for our conference room development.

We still retain a much reduced level of reserves, and we are soon going to have to address the less exciting need to replace large parts of our felted roof area, but we have also been able to move the Centre forward to be even more of a community hub with the Parish Office, meeting suite, and the reshaped Community Library.

Due to COVID, Omicron and the various after effects, the Centre is still some way from being back in a positive trading position. It is also with great disappointment that Trustees report a significant loss for the second year running. Trustees are now placing great emphasis on marketing the first class facilities on offer as well as seeking other fund raising opportunities throughout the **community**. However, we believe with continued help and support from Trustees and volunteers we are now well placed and in a good position to serve our community even better in the future. **Many** thanks are due to Trustees and our many volunteers for their efforts and commitment through what has been a **difficult** year for all concerned.

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:

- (a) £25,000 set aside for the library refurbishment project **which** has now been spent
- (b) to provide a buffer so that normal expenditure can be continued for a period of two months in the event of further major disruption in the Centre's stream of income; the Trustees calculate this to be £15,000 at current levels of expenditure;
- (c) £10,000 previously set aside for major planned roof repairs was used up during 2021
- (d) In view of our recognised roofing vulnerability the Trustees intend to build a reserve for eventual replacement of large areas of the roof. Due to the current strain on finances this plan has now been deferred, but it is the firm intention of Trustees to reintroduce this plan as soon as cash flows allow
- (e) to provide for the necessary expenditure to ensure that the premises and equipment are maintained to a good standard and, if necessary, enhanced for the benefit of members, visitors and staff.

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 major **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 onby:

..... R Dewing - Chairman

**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 2021.

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 Nicholas Examiner

Date:

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2021

Income	Note	2021		2020
		£		£
Room hire and education		24,789		28,252
Library rent		1,050		5,250
Social and catering income		3,469		4,369
Film shows		788		1,192
Advertising		7,108		9,422
Government grants		24,500		27,000
Coronavirus Job Retention Scheme		2,949		13,456
Donations for furniture		4,739		-
Other donations		1,021		-
Insurance claim for loss of income		4,968		-
Membership and affiliation fees		1,117		1,080
Book sales		1,509		594
Electricity feed-in tariff		1,285		1,418
Miscellaneous income		562		591
Surplus on fundraising events		1,933		-
Gift Aid tax refund		250		-
Bank interest		1		16
Total income		82,038		92,640
Expenditure				
Salaries and national insurance		61,727		69,512
Contributions to staff pension scheme		1,124		1,320
Redundancy payments		-		1,724
Staff training		18		-
Staff uniforms		225		81
Insurance		2,523		2,074
Heat, light and water		6,635		5,193
Copier costs		2,752		2,947
Postages and stationery		1,363		1,296
Telephone		1,988		1,132
Library consumables and software		471		-
Advertising		622		50
Social and catering expenditure		2,643		1,386
Cleaning		1,519		1,622
Repairs and renewals		17,359		10,942
Payroll and accountancy fees		364		492
Film hire		539		461
Miscellaneous expenditure		1,585		1,216

	Bank charges		171		60
	Depreciation		3,674		3,570
Total expenditure			107,302		105,078
Ordinary deficit for the year			(25,264)		(12,438)
	Costs of redeveloping the old library		(47,676)		-
	Donations and grants towards that redevelopment		20,000		498
Deficit for the year			(52,940)		(11,940)
	Realised and unrealised gains on Investment Bonds		4,468		4,256
Net Deficit after other gains and losses			(48,472)		(7,684)
	Retained funds brought forward		99,459		107,143
Retained funds carried forward			50,987		99,459

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31st DECEMBER 2021

			2021		2020
Fixed assets					
	At cost brought forward		25,658		20,868
	Additions in the year		9,926		4,790
	Depreciation brought forward		(10,732)		(7,162)
	Depreciation for the year		(3,674)		(3,570)
			21,178		14,926
Current assets					
	Trade debtors		4,752		1,876
	Prepayments		8,981		1,920
	COIF Charity Funds investment		18,359		58,893
	Bank deposit account		6,535		24,035
	Bank current account		8,997		1,517
	Cash in hand		80		247
	Total current assets		47,704		88,488
	Creditors: Amounts falling due within one year		17,895		3,955
	Current assets less liabilities		29,809		84,533
	Total assets less liabilities		50,987		99,459
Funds					
Unrestricted funds					
	Balance brought forward		99,459		107,143
	(Deficit)/Surplus for the year		(48,472)		(7,684)
			50,987		99,459
We are responsible for the preparation of the accounts and consider that the Charity is exempt from an audit.					
The accounts were approved by the Trustees on and signed on their behalf by:					

		R Dewing Chairman			
		Rickord Treasurer			

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

1. ACCOUNTING 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.

Funds

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

Incoming resources

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.

Volunteers

The value of services provided by volunteers is not incorporated into these accounts.

Resources expended

Resources expended are accounted for on an accruals basis and include irrecoverable VAT where applicable.

2. TRANSACTIONS WITH TRUSTEES

The charity's trustees do not receive remuneration or expenses.

3. EMPLOYEES

During the year an average of **four** staff were employed; no employee earned in excess of £60,000.

4. FIXED ASSETS

a) 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:-

Kitchen equipment – 20% on reducing balance

Computer equipment – 33% on reducing balance

Fixtures & equipment – 20% on reducing balance

Office equipment – 15% on reducing balance

a) 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 The Official Custodian for Charities. It has a value for insurance purposes of £1.25m.

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 301883

Accounts

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

**ANNUAL REPORT AND FINANCIAL STATEMENTS
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The trustees submit their annual report and the financial statements for the year ended 31st December 2020.

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 (Chairman)	
Mr J Brown (Treasurer)	
Mrs J Green (Secretary)	
Mrs C Brown	
Mrs R Emm	appointed 12 th March 2020
Mrs J Harding	
Mr M Holmes	resigned 15 th September 2020
Mr J Howell	
Mr M Lord	
Mrs S Shelton	
Mr M Weston	
Mr C Willsher	

Charity Commission registered number: 301883

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.

FINANCIAL RESULTS AND ACTIVITIES

The Community Centre has inevitably been severely impacted by lockdown and tier restrictions for almost three quarters of the year. The Centre has been closed for much of the time as the types of activities which we host were mostly not permitted, and even where permitted, user groups were deciding not to hold activities. We make most of our income from room hire, and therefore we have had virtually none of our normal income for most of the year. We took a decision at the start of the first lockdown to make one member of staff redundant, and when it became clear that restrictions would be even more prolonged, we reluctantly had to make a second member of staff redundant in mid year. Remaining members of staff have either been furloughed or working from home for much of the year. Great tribute must be paid to our remaining staff who along with volunteers have worked hard to ensure that when the time came to re-open the Centre to the public we were a Covid safe environment. This was secured, again through great efforts by staff and volunteers, at only a modest cost.

We have been fortunate in obtaining substantial government funding to alleviate the worst effects of lockdown - £27,000 in Business Support and £13,456 from the Coronavirus Job Retention Scheme. In spite of this support the closures and loss of income has led to an ordinary deficit for the year of £11,940; there is an unrealised gain on the COIF Investment fund bonds of £4,256 reducing the overall deficit of the year to £7,684. The decision by Hampshire County Council to close the library was a further major blow to our community and to the Centre with the removal of another source of rental income for the Centre. However this loss created an opportunity to plan for the future by investing some of our reserves, bolstered by grants and other funders, to redevelop the library building with an office for the Parish Council, a brand new meeting room with audio-visual facilities targeted at education and training, and a smaller library particularly aimed at younger members of the community. The enforced closure of the Centre during lockdown has even turned to our advantage by allowing building works to proceed easily without having to work around centre users.

The Centre has been accumulating a reserve fund over the past 10 years, earmarked for such needs as roof replacement and the development of new facilities. The opportunity for the library redevelopment seemed a good reason to dip into those reserves, and the trustees agreed to release just under half of our reserve fund for the redevelopment.

We have also been fortunate to receive substantial grants from Hampshire County Council to assist us to transition to a new model of library, supplemented by a grant from the Community Lottery Fund, and a grant via the Parish Council from INEOS for our conference room development.

We still retain a reasonable level of reserves, and we are soon going to have to address the less exciting need to replace large parts of our felted roof area, but we have also been able to move the Centre forward to be even more of a community hub with the Parish Office, meeting suite, and the reshaped Community Library. The Centre, like the rest of the nation, is still some way from being back in a positive trading position, and it is never good to have to report a loss at the end of a financial year. However we believe that with continued government support and the help of our trustees and volunteers we are well placed and in a strong position to serve our community even better when we do re-open.

Many thanks are due to our volunteers and Trustees who helped us in this turbulent year and to our staff who have continued to work for the Centre, sometimes working from home, sometimes furloughed but always committed to a prosperous future for the Centre.

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:

- (a) The premises are currently undergoing a programme of work as mentioned above to refurbish the library and £25,000 has been set aside for this;
- (b) to provide a buffer so that normal expenditure can be continued for a period of three months in the event of a major disruption in the Centre's stream of income; the Trustees calculate this to be £25,000 at current levels of expenditure;
- (c) the Trustees are aware that there is a significant risk of unforeseen expenditure in the event of a roofing failure. Whilst part of the cost of repairing damage would normally be covered by insurance, the payment of any claim might lag behind the payment to contractors. We have therefore reserved a sum of £10,000 to cover any necessary cash flow for this contingency, and to fund any part of the expenditure which is not recoverable from our insurers;
- (d) In view of our recognised roofing vulnerability the Trustees are building a reserve for eventual replacement of large areas of the roof; £15,000 will be reserved in the current year and this would not normally be allowed to be spent on any other purpose.
- (e) to provide for the necessary expenditure to ensure that the premises and equipment are maintained to a good standard and, if necessary enhanced, for the benefit of members, visitors and staff.

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 reviewed 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 on12 March 2021.....by:


..... R Dewing - Chairman

**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 2020.

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: *12th March 2021*
.....

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2020

All funds are unrestricted funds

Income	Note	2020	2019
		£	£
Room hire and education		28,252	94,064
Library rent		5,250	6,300
Social and catering income		4,369	21,243
Film shows		1,192	5,211
Advertising		9,422	9,856
Government grants		27,000	-
Coronavirus Job Retention Scheme		13,456	-
Donations		498	7,53
Membership and affiliation fees		1,080	1,461
Book sales		594	2,128
Electricity feed-in tariff		1,418	1,192
Miscellaneous income		591	1,365
Surplus on fundraising events		-	1,228
Surplus on encashment of investment units		-	-
Gift Aid tax refund		-	8
Bank interest		16	31
Total income		<u>93,138</u>	<u>144,840</u>
Expenditure			
Salaries and national insurance		69,512	83,228
Contributions to staff pension scheme		1,320	1,400
Redundancy payments		1,724	-
Staff training		-	714
Staff uniforms		81	142
Insurance		2,074	2,504
Heat, light and water		5,193	8,681
Copier costs		2,947	3,760
Postages and stationery		1,296	2,092
Telephone		1,132	1,854
Advertising		50	-
Social and catering expenditure		1,386	7,540
Cleaning		1,622	2,166
Repairs and renewals		10,942	22,893
Payroll and accountancy fees		492	323
Film hire		461	1,974
Miscellaneous expenditure		1,216	1,954
Bank charges		60	60
Depreciation		3,570	3,134
Total expenditure		<u>105,078</u>	<u>144,419</u>
(Deficit)/Surplus for the year		<u>(11,940)</u>	<u>421</u>
Unrealised gains on Investment Bonds		4,256	-
Net (Deficit)/Surplus after other gains and losses		<u>(7,684)</u>	<u>421</u>
Retained funds brought forward		107,143	92,018
Prior year adjustment to Investment Bonds	4	-	14,704
Retained funds carried forward		<u>99,459</u>	<u>107,143</u>

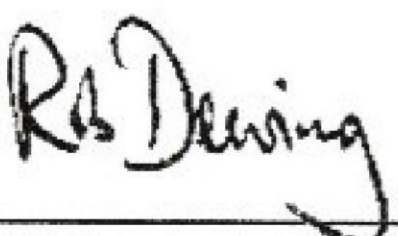
LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31st DECEMBER 2020

	Notes	2020	2019
Fixed assets	5		
At cost brought forward		20,868	18,167
Additions in the year		4,790	2,701
Depreciation brought forward		(7,162)	(4,028)
Depreciation for the year		(3,570)	(3,134)
		<u>14,926</u>	<u>13,706</u>
Current assets			
Trade debtors		1,876	14,102
Prepayments		1,920	1,185
COIF Charity Funds investment		58,893	54,637
Bank deposit account		24,035	22,017
Bank current account		1,517	6,501
Cash in hand		247	237
Total current assets		<u>88,488</u>	<u>98,679</u>
Creditors: Amounts falling due within one year		3,955	5,242
Current assets less liabilities		<u>84,533</u>	<u>93,437</u>
Total assets less liabilities		<u>99,459</u>	<u>107,143</u>
Funds			
Unrestricted funds			
Balance brought forward		107,143	77,314
Prior year adjustment to COIF Funds investment value		-	14,704
(Deficit)/Surplus for the year		(7,684)	15,125
		<u>99,459</u>	<u>107,143</u>

We are responsible for the preparation of the accounts and consider that the Charity is exempt from an audit.

The accounts were approved by the Trustees on 12 March 2021..... and signed on their behalf by:


 _____ R Dewing Chairman


 _____ J Brown Treasurer

LYNDHURST AND DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

1. ACCOUNTING 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.

Funds

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

Incoming resources

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.

Volunteers

The value of services provided by volunteers is not incorporated into these accounts.

Resources expended

Resources expended are accounted for on an accruals basis and include irrecoverable VAT where applicable.

2. TRANSACTIONS WITH TRUSTEES

The charity's trustees do not receive remuneration or expenses.

3. EMPLOYEES

During the year an average of four staff were employed; no employee earned in excess of £60,000.

4. COIF INVESTMENT FUND

The units in the COIF/CCLA investment funds, which have an underlying cost of £39,933, are stated at the mid-market value of the fund at 31st December 2020. In previous financial statements this investment has been shown at cost; this has now been adjusted and the prior year adjustment is included in the Statement of Financial Activities.

5. FIXED ASSETS

- a) **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:-

Kitchen equipment – 20% on reducing balance
Computer equipment – 33% on reducing balance
Fixtures & equipment – 20% on reducing balance
Office equipment – 15% on reducing balance

a) 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 The Official Custodian for Charities. It has a value for insurance purposes of £1.25m.