

Ringwood and District Community Association

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2025

Charity registration number: 301929

**Ringwood and District Community Association
Reference and Administrative information
For the year ended 31 August 2025**

1. Trustees

The following individuals acted as Trustees during the financial year ended 31 August 2025 and to the date of signing this report:

Mary Baldwin	<i>Resigned 14 April 2025</i>
Josephine Barratt	<i>Resigned 10 March 2025</i>
Rowan B Brockhurst	
Alastair Duncan	
Gillian M E Habbin	<i>Deceased 26 October 2024</i>
Michael J S Osborne	
Ann Pedersen	
Julian Titt	
Philip J West	
David P Meany	
David J Shering	
Stephanie Alden	<i>Appointed 08 September 2024</i>
Mary DeBoos	<i>Appointed 13 April 2025</i>
John K Crichton	

2. Registered Office and Principal Office location

Greyfriars Community Centre
44 Christchurch Road
Ringwood
Hampshire
BH24 1DW

3. Registration number

Charity registration number: 301929

4. Independent Examiner

Douglas Forsyth BSc FCA
Chartered Accountant
Roydon Cottage
Sandy Down
Boldre
Lymington
SO41 8PL

5. Bankers

Lloyds Banking Group PLC
PO Box 1000
Andover
BX1 1LT

Cambridge & Counties Bank
Charnwood Court
5B New Walk
Leicester
LE1 6TE

**Ringwood and District Community Association
Trustees Report
For the year ended 31 August 2025**

The Trustees present their report with the financial statements of Ringwood and District Community Association (*"the Charity" or "the Association"*) for the year ended 31 August 2025. The accounts have been prepared in accordance with the accounting policies set out on page 8 and comply with the Charity's Constitution and applicable law.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Constitution provides that the primary object of the Association is to promote the benefit of the inhabitants of Ringwood and the neighbourhood, particularly by bringing together the inhabitants, and the local authorities, and voluntary and other organisations, to provide facilities for education, recreation and leisure-time occupation.

To this end the Association has established, and maintains and manages a Community Centre. The Association is non-party in politics and non-sectarian in religion.

The Association was formed in February 1958 and was given the opportunity to purchase the property known as Greyfriars at a significant undervalue in 1959 on the condition that it should be used for the benefit of the residents of Ringwood as a Community Centre. The Association was registered with the Charity Commission on 6 September 1962. A revised Constitution was adopted on 22 March 2000.

Membership of the Association is open to individuals, to other voluntary bodies supporting the objects of the Association (Affiliated Groups), and to the statutory local authorities. With the approval of Council, individuals with common interests may form groups (Clubs). All members have one vote in the election of the elected members of Council at the Annual General Meeting. Council comprises the Honorary Officers, up to 12 elected members and one representative appointed by each club, affiliated group and statutory authority. The Council thus elected and appointed may co-opt further members, but co-opted members may not comprise more than a quarter of Council.

Under the Charities Act, the members of Council are the Charity 'Trustees'. Council is responsible for the Association's policies, and is the legal body able to enter into contracts on the Association's behalf. It meets at least three times a year. Management of the Association's day-to-day affairs is delegated to the Association's Executive Committee and that Committee's sub-committee whose recommendations are ratified by the Executive Committee, and day-to-day management of the community centre and its affairs to two salaried managers, who cannot be members of Council or of its committees, but may attend meetings of both.

Public benefit

The Association's reason for existence, as enshrined in its original objects, is for the benefit of the inhabitants of Ringwood and the neighbourhood. In all the Association's activities, therefore, the Trustees have been able to pay due regard to the Charity Commission guidance on public benefit.

FINANCIAL REVIEW

Financial review, achievement and performance

The Trustees have broadly adopted the Charity Commission's Statement of Recommended Practice on the reporting of Charity finances. They hope that their formal Report and Accounts will prove transparent and helpful, enabling the many members and supporters of the Association to understand the service provided to the people of Ringwood and how it is financed.

Ringwood and District Community Association
Trustees Report (continued)
For the year ended 31 August 2025

FINANCIAL REVIEW (continued)

Reserves policy

The freehold property owned by the Trust is included in the financial statements as a fixed asset. The Association aims to hold adequate reserves to cover significant building maintenance requirements, which could, in view of the age and listed status of the property, be significant. The Trustees keep the upkeep of the building under constant review and take professional advice where appropriate. It is also desirable to have adequate amounts put aside to cover costs in any period of major interruption to the Association's activities. Reserves represent any accumulated surpluses or deficits on the day to day operations of the Association. The Trustees seek at least to match income from hire fees and fundraising, including member's subscriptions, to expected costs, to cover short term requirements.

The amounts held within the restricted fund consist of amounts raised and donated specifically for the provision of disabled-access minibuses for the general use of the community.

Unrestricted funds

Unrestricted funds are those funds available to meet an expenditure within the Association's charitable objects.

The Association's income in the year ended 31 August 2025 was £274,023 (£265,521 previous year). Income from charitable activities fell slightly by £7,302 mainly due to timing differences but this was offset by an increase of £19,843 from fundraising activities throughout the year. Annual Income from Room and Kitchen hire appears flat year on year but there were several Room Hire bills invoiced after the year end.

We remain extremely grateful to the Staff and Volunteers who continue to generate income from a variety of fundraising events and a total of £73,675 was raised (£53,832 previous year). The Bookshop income continues to increase, and this year has generated £12,744 of the Fundraising total. One off events, Ice Cream sales and Greyfriars Study Groups have seen a 37% increase in income year on year - all demonstrating the superb efforts of our Management and Volunteers.

Total Expenditure for the year was £288,767 (£239,415 previous year). This increase in expenditure was largely due to increased Staffing costs to ensure the Centre is manned and managed effectively for its Users. Repairs and Renewals were also a significant feature, but this was budgeted and expected expenditure that was necessary to maintain the fabric and good condition of the Centre. Utility costs remain a feature but pleasingly fell slightly during the year due to lower tariffs and lower usage due to the better weather than previous year. Some one-off Repairs and Renewals, where appropriate, have been funded by generous contributions from the 'Friends of Greyfriars' so mitigating the effect on the Centre Expenditure and Cash resources.

The Net Surplus for the year (Pre Depreciation) of £19,773 has resulted in an increase to the Association's Unrestricted Funds. The surplus in the Reserves of the Association being maintained at a sustainable level to provide comfort, should there be any unplanned Expenditure required on the buildings. The Economic situation remaining largely unchanged into the current Financial Year, the Trustees continue to budget prudently to minimise the Impact of unexpected geo political events that can affect centre expenditure. The Association continues to maintain satisfactory Cash position but is mindful that the Trading position may be affected by increasing costs resulting from the ongoing Middle East Conflict.

Restricted funds

Restricted funds have been raised for particular stated purposes and can only be used for those purposes.

In the financial year there was significant income from Donations and Legacies totalling £68,530.

**Ringwood and District Community Association
Trustees Report (continued)
For the year ended 31 August 2025**

FINANCIAL REVIEW (continued)

Fixed assets

The Fixed Assets of the Association consist mainly of the Trust Freehold Property. This was last professionally valued at 31 August 2010. The Trustees consider that there will have been no significant variation in the past twelve months, given that the property has a very specialised function, and no amendment is proposed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its constitution.

Risk management

The Trustees have considered the risks faced by the Association which include not only operational risks such as fire and accident, but risks arising from ever-changing legislation and an increasingly litigious society. A detailed assessment of the fire risk covering the whole premises is reviewed annually. There is a comprehensive Health and Safety policy, which is reviewed on a regular basis. It is expected that all users of the centre keep themselves familiarised with this.

The Trustees have also considered the impact of laws on child and vulnerable adult protection, equal opportunities and disability access. The ongoing purpose of the building is constantly under review. They believe that they have identified the major risks which the Association faces. Business and operational risks are as far as practicable covered by commercial insurances. Strategic risks are thought potentially to arise from legislative changes and financial challenges at either local or national level, and these are monitored to the extent that the Trustees are able.

The Community Centre continues to be managed by Centre Manager Claire Alexander with help from Assistant Manager Samantha Davies. They continue to run the office and the caretakers with great dedication and enthusiasm. As always, the Community Centre was available for local groups and individuals and provided a meeting point at the heart of the Ringwood community.

The Special Events Committee has once again produced a major and essential contribution to the Association's funds. The minibuses continue to be well used, bringing elderly and disabled local inhabitants to Ringwood for their weekly shopping, social functions and outings, and generally enabling them to maintain wider horizons.

Greyfriars could not operate without the practical help and goodwill of the many volunteers who support the Association in so many ways, and gratitude is due to them from the Trustees and from the wider community that Greyfriars serves.

Approved by order of the board of Trustees on **13 April 2026** and signed on their behalf by:


Trustee name: David Meany

Position: Trustee

**Ringwood and District Community Association
Independent Examiner's Report
For the year ended 31 August 2025**

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

I report to the Trustees on my examination of the accounts of Ringwood and District Community Association ("the Charity") registered number 301929 for the year ended 31 August 2025, which are set out on pages 6 to 15.

Responsibilities and basis of report

As the Charity's trustees 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 Charity's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income for the year under review exceeded £250,000 the independent examiner must be a current member of a listed professional body. I can confirm that I am qualified to undertake the independent examination because I am a current member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I 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 Charity as required by section 130 of the Act; or
- 2) the accounts did not accord with those records; or
- 3) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Douglas Forsyth BSc FCA
Chartered Accountant

Roydon Cottage
Sandy Down
Boldre
Lymington
SO41 8PL

Date:

23 April 2026.

Ringwood and District Community Association
Statement of Financial Activities
For the year ended 31 August 2025

	Notes	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
<u>INCOMING RESOURCES</u>					
a) Donations and legacies	2 a	10,371	68,530	78,901	64,487
b) Income from charitable activities	2 b	186,485	-	186,485	193,787
c) Income from fundraising	2 c	73,675	-	73,675	53,832
d) Investment income	2 d	3,492	1,984	5,476	3,925
e) Other income	2 e	-	-	-	2,367
Total incoming resources		274,023	70,514	344,537	318,398
<u>RESOURCES EXPENDED ON CHARITABLE ACTIVITIES</u>					
a) Raising funds	3 a	15,562	696	16,258	17,122
b) Charitable activities	3 b	267,668	14,762	282,430	240,530
c) Professional fees	3 c	5,537	-	5,537	3,560
Total resources expended		288,767	15,458	304,225	261,212
Net incoming/ (outgoing) resources before		(14,744)	55,056	40,312	57,186
<u>TRANSFERS</u>					
Gross transfers between funds - in	8	62,761	-	62,761	-
Gross transfers between funds - out	8	-	(62,761)	(62,761)	-
Net incoming/ (outgoing) resources before other recognised gains/		48,017	(7,705)	40,312	57,186
NET MOVEMENT IN FUNDS		48,017	(7,705)	40,312	57,186
<u>RECONCILIATION OF FUNDS</u>					
Total funds brought forward 1 September 2024		1,341,565	190,676	1,532,241	1,475,055
Total funds carried forward 31 August 2025		1,389,582	182,971	1,572,553	1,532,241

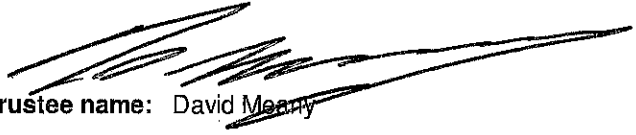
The notes on pages 8 to 15 form an integral part of these accounts.

Ringwood and District Community Association
Balance Sheet
As at 31 August 2025

Charity registration number: 301929

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
FIXED ASSETS					
Tangible fixed assets	4	<u>1,197,008</u>	<u>136,845</u>	<u>1,333,853</u>	<u>1,293,770</u>
CURRENT ASSETS					
Debtors	5	33,993	-	33,993	25,768
Cash at bank and in hand	6	166,270	46,126	212,396	217,666
		<u>200,263</u>	<u>46,126</u>	<u>246,389</u>	<u>243,434</u>
CURRENT LIABILITIES					
Creditors falling due within one year	7	(7,689)	-	(7,689)	(4,963)
Net current assets		<u>192,574</u>	<u>46,126</u>	<u>238,700</u>	<u>238,471</u>
NET ASSETS		<u>1,389,582</u>	<u>182,971</u>	<u>1,572,553</u>	<u>1,532,241</u>
CHARITABLE FUNDS					
Unrestricted Funds	8	1,389,582	-	1,389,582	1,341,565
Restricted Funds	8	-	182,971	182,971	190,676
		<u>1,389,582</u>	<u>182,971</u>	<u>1,572,553</u>	<u>1,532,241</u>

The financial statements were approved by the Board of Trustees and authorised for issue on **13 April 2026** and were signed on its behalf by:


Trustee name: David Meany

Position: Trustee

The notes on pages 8 to 15 form an integral part of these accounts.

1. ACCOUNTING POLICIES

a) Accounting Conventions and basis of preparation

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), and the Charities Act 2011.

The accounts have been prepared on an accruals basis under the historical cost convention. The presentation currency is Pound Sterling (£).

The Charity has taken advantage of the FRS 102 exemption from preparing a cash flow for charities which are not large.

b) Incoming Resources

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to that income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations and legacies are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully satisfied, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met the income is recognised as deferred income.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when either the donor has specified that the grant or donation must only be used for future accounting periods, or when the donor has imposed conditions which must be met before the Charity has unconditional entitlement.

Charitable activities

Income from charitable activities is for the provision of facilities for education, recreation and leisure-time occupation.

Investment income

Investment income represents income from bank interest and current asset investments.

c) Resources Expended on charitable activities

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any VAT. 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. All costs are allocated to the applicable expenditure heading that aggregate similar costs to the category. Where costs cannot be directly attributed to a particular heading they have been allocated on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes the costs that can be allocated directly to such activities and costs of an indirect nature necessary to support them.

d) Support costs

As a small charity, the Charity has not reported its income and expenditure on an activity basis, instead it has adopted an approach based on the nature of income received and expenditure incurred. All support type costs (e.g. office, administration and governance) are separately disclosed by category, and were all incurred directly in connection with activities of the Charity, however an apportionment of those support costs between different activities is not practical.

Ringwood and District Community Association
Notes to the Accounts (continued)
For the year ended 31 August 2025

e) Tangible fixed assets

Freehold land and buildings

The Freehold land and buildings belonging to the Charity consist of the Greyfriars building and community centre. The Property was last professionally valued at 31 August 2010. On first time adoption of FRS 102 the 2010 valuation therefore became the deemed historical cost of the Property, rather than adopt a policy of carrying the land and buildings at fair value.

Depreciation

Depreciation is provided on tangible fixed assets other than land to write off cost, less any estimated residual value, over their expected useful economic lives. Fixed assets costing less than £2,500 are written off in the year of

Plant and machinery:	15 percent on a reducing balance;
Fixtures and fittings:	25 percent on a reducing balance;
Motor vehicles:	15 percent on a reducing balance; and
Buildings:	No accumulated depreciation has been charged to date, as the Property is assessed by the Trustees as having a long remaining useful economic life of well over 50 years, is in good order, and so it is estimated that its residual value for depreciation purposes is higher than when it was last professionally valued. As such any depreciation charge would be immaterial to the financial statements, and therefore a policy of non-depreciation has been adopted.

f) Current asset investments

Current asset investments are included at the lower of cost and net realisable value/ market value.

g) Trade debtors

Trade debtors are carried at original net invoice amount less an estimate for doubtful debtors. Bad debts are written off when identified. Specific provisions are made against debts whose recovery is considered doubtful.

h) Accruals and provisions

Provisions are recognised when there is a present legal or constructive obligation as a result of past events and the amount can be reliably estimated.

i) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short term investments that are readily convertible into a known amount of cash and are subject to an insignificant risk of change in value.

j) Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of the objects of the Charity.

Restricted funds can only be used for a particular restricted purpose within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a specific restricted purpose.

k) Taxation

The Charity is exempt from tax on its charitable activities.

l) Pension costs and post-retirement benefits

The Charity operates a defined contribution pension scheme, provided by the National Employers Savings Trust ("NEST"). Contributions payable to the Charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Ringwood and District Community Association
Notes to the Accounts (continued)
For the year ended 31 August 2025

2. INCOMING RESOURCES

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<u>a) Donations and legacies</u>				
Donations, gifts and legacies	10,371	54,473	64,844	43,896
Grants - other	-	12,534	12,534	19,165
Grants - minibus running costs	-	1,523	1,523	1,426
Sub-total for 2025	10,371	68,530	78,901	64,487
<i>Sub-total for 2024</i>	<i>12,885</i>	<i>51,602</i>		<i>64,487</i>
<u>b) Income from charitable activities</u>				
Room hire	160,607	-	160,607	157,601
Kitchen hire	6,276	-	6,276	6,725
Minibus hire	19,171	-	19,171	28,922
Minibus fuel rebate	431	-	431	539
Minibus mileage charge	-	-	-	-
Sub-total for 2025	186,485	-	186,485	193,787
<i>Sub-total for 2024</i>	<i>193,787</i>	<i>-</i>		<i>193,787</i>
<u>c) Income from fundraising</u>				
Membership subscriptions	13,508	-	13,508	8,743
Gift aid reclaimable	4,506	-	4,506	868
Affiliation fees	1,721	-	1,721	1,725
Special activities (including ice-cream sales)	20,298	-	20,298	14,968
Greyfriars study groups	10,238	-	10,238	7,257
Books (including books sold in bulk)	12,744	-	12,744	10,509
Canteen receipts	5,568	-	5,568	5,339
Photocopying	336	-	336	848
Miscellaneous (including carpark stickers)	4,756	-	4,756	3,575
Sub-total for 2025	73,675	-	73,675	53,832
<i>Sub-total for 2024</i>	<i>53,832</i>	<i>-</i>		<i>53,832</i>
<u>d) Investment income</u>				
Interest receivable	3,492	1,984	5,476	3,925
Sub-total for 2025	3,492	1,984	5,476	3,925
<i>Sub-total for 2024</i>	<i>2,650</i>	<i>1,275</i>		<i>3,925</i>
<u>e) Other income</u>				
Insurance claims	-	-	-	2,367
Sub-total for 2025	-	-	-	2,367
<i>Sub-total for 2024</i>	<i>2,367</i>	<i>-</i>		<i>2,367</i>
Total incoming resources 2025	274,023	70,514	344,537	318,398
<i>Total incoming resources 2024</i>	<i>265,521</i>	<i>52,877</i>		<i>318,398</i>

Ringwood and District Community Association
Notes to the Accounts (continued)
For the year ended 31 August 2025

3. RESOURCES EXPENDED

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
a) Raising funds				
Special events (including ice cream costs)	13,306	-	13,306	9,503
Canteen and café costs	910	696	1,606	597
Advertising	1,346	-	1,346	778
Website development	-	-	-	6,244
Sub-total for 2025	15,562	696	16,258	17,122
<i>Sub-total for 2024</i>	<i>10,878</i>	<i>6,244</i>		<i>17,122</i>
b) Charitable activities				
Gross wages	136,803	-	136,803	122,710
Social security	2,661	-	2,661	2,011
Employer Pension contributions	3,504	-	3,504	3,388
Light, heat, water	32,711	-	32,711	35,711
Telephone	2,678	-	2,678	2,758
Insurance	8,245	-	8,245	7,830
Caretaking and cleaning	7,690	-	7,690	8,012
Repairs and renewals - major	14,934	7,951	22,885	7,933
Repairs and renewals - minor	1,722	-	1,722	888
Repairs and renewals - maintenance contracts	4,412	-	4,412	4,958
Window cleaning	1,300	-	1,300	1,295
Garden expenses	320	1,000	1,320	489
Tree management/ replacement	-	-	-	3,510
Licence and PRS	392	-	392	590
Printing, postage, stationery	23	-	23	25
Photocopying	2	-	2	137
Computing and IT costs	1,926	-	1,926	1,472
Membership expenses	57	-	57	162
Library/ bookshop costs	497	-	497	769
Miscellaneous	151	-	151	127
Minibus running expenses	8,018	1,523	9,541	11,022
Office expenses	4,095	-	4,095	3,011
Bank fees and card charges	990	-	990	908
Depreciation - Plant and machinery	5,645	346	5,991	2,464
Depreciation - Fixtures and fittings	19,322	-	19,322	11,911
Depreciation - Motor vehicles	9,570	817	10,387	6,439
Loss on disposal of fixed assets (minibus)	-	3,125	3,125	-
Sub-total for 2025	267,668	14,762	282,430	240,530
<i>Sub-total for 2024</i>	<i>224,977</i>	<i>15,553</i>		<i>240,530</i>
c) Professional fees				
Professional fees - accountancy & bookkeeping	4,737	-	4,737	2,760
Independent examination fees	800	-	800	800
Sub-total for 2025	5,537	-	5,537	3,560
<i>Sub-total for 2024</i>	<i>3,560</i>	<i>-</i>		<i>3,560</i>
2025 total resources expended	288,767	15,458	304,225	261,212
<i>2024 total resources expended</i>	<i>239,415</i>	<i>21,797</i>		<i>261,212</i>

Ringwood and District Community Association
Notes to the Accounts (continued)
For the year ended 31 August 2025

4. TANGIBLE FIXED ASSETS

	Freehold property	Plant and machinery	Fixtures and fittings	Motor vehicles	TOTAL
	£	£	£	£	£
Cost					
b/f 1 September 2024	1,163,792	108,567	83,097	133,912	1,489,368
Additions	-	9,892	19,432	54,984	84,308
Disposals	-	-	-	(82,669)	(82,669)
c/f 31 August 2025	<u>1,163,792</u>	<u>118,459</u>	<u>102,529</u>	<u>106,227</u>	<u>1,491,007</u>
Depreciation					
b/f 1 September 2024	-	83,608	14,563	97,427	195,598
Charge for the year	-	5,991	19,322	10,387	35,700
Disposals	-	-	-	(74,144)	(74,144)
c/f 31 August 2025	<u>-</u>	<u>89,599</u>	<u>33,885</u>	<u>33,670</u>	<u>157,154</u>
Net book Value					
As at 31 August 2025	<u>1,163,792</u>	<u>28,860</u>	<u>68,644</u>	<u>72,557</u>	<u>1,333,853</u>
<i>At 31 August 2024</i>	<u>1,163,792</u>	<u>24,959</u>	<u>68,534</u>	<u>36,485</u>	<u>1,293,770</u>

5. DEBTORS: AMOUNTS DUE WITHIN ONE YEAR

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Trade debtors	19,887	-	19,887	23,819
Other debtors	2,184	-	2,184	924
Prepayments	11,922	-	11,922	1,025
	<u>33,993</u>	<u>-</u>	<u>33,993</u>	<u>25,768</u>

6. CASH AND CASH EQUIVALENTS

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Cash in hand	72	-	72	378
Cash at bank	166,198	46,126	212,324	217,288
	<u>166,270</u>	<u>46,126</u>	<u>212,396</u>	<u>217,666</u>

7. CREDITORS: FALLING DUE WITHIN ONE YEAR

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Trade creditors	2,479	-	2,479	1,176
Social security and other taxes	-	-	-	-
Pension	717	-	717	-
Other creditors	281	-	281	987
Deferred expenditure	-	-	-	-
Accrued expenses	4,212	-	4,212	2,800
	<u>7,689</u>	<u>-</u>	<u>7,689</u>	<u>4,963</u>

Ringwood and District Community Association
Notes to the Accounts (continued)
For the year ended 31 August 2025

8. MOVEMENT IN FUNDS

	Balance b/f 1 Sept 2024	Incoming resources	Resources expended	Fund transfers IN	Fund transfers (OUT)	Balance c/f 31 August 2025
	£	£	£	£	£	£
a) Unrestricted funds						
General Fund	1,341,565	274,023	(288,767)	62,761	-	1,389,582
<i>Sub-total 2025</i>	<u>1,341,565</u>	<u>274,023</u>	<u>(288,767)</u>	<u>62,761</u>	<u>-</u>	<u>1,389,582</u>
b) Restricted funds						
<i>Fixed Asset Funds:</i>						
Buildings	134,882	7,955	(9,647)	-	(4,760)	128,430
Plant & Machinery	2,309	9,468	(346)	-	(8,417)	3,014
Minibuses	9,342	49,584	(3,942)	-	(49,584)	5,400
<i>Cash Reserve Funds:</i>						
Minibuses	44,143	3,507	(1,523)	-	-	46,127
<i>Sub-total 2025</i>	<u>190,676</u>	<u>70,514</u>	<u>(15,458)</u>	<u>-</u>	<u>(62,761)</u>	<u>182,971</u>
Total funds 2025	<u>1,532,241</u>	<u>344,537</u>	<u>(304,225)</u>	<u>62,761</u>	<u>(62,761)</u>	<u>1,572,553</u>

COMPARATIVES FOR MOVEMENT IN FUNDS

PRIOR YEAR	Balance b/f 1 Sept 2023	Incoming resources	Resources expended	Fund transfers IN	Fund transfers (OUT)	Balance c/f 31 August 2024
	£	£	£	£	£	£
<u>Unrestricted funds</u>						
a) General Fund	1,283,597	265,521	(239,415)	31,862	-	1,341,565
<i>Sub-total 2024</i>	<u>1,283,597</u>	<u>265,521</u>	<u>(239,415)</u>	<u>31,862</u>	<u>-</u>	<u>1,341,565</u>
<u>Restricted funds</u>						
<i>Fixed Asset Funds:</i>						
Buildings	134,882	43,932	(12,070)	-	(31,862)	134,882
Website	-	6,244	(6,244)	-	-	-
Plant & Machinery	2,717	-	(408)	-	-	2,309
Minibuses	10,991	-	(1,649)	-	-	9,342
<i>Cash Reserve Funds:</i>						
Minibuses	42,868	2,701	(1,426)	-	-	44,143
<i>Sub-total 2024</i>	<u>191,458</u>	<u>52,877</u>	<u>(21,797)</u>	<u>-</u>	<u>(31,862)</u>	<u>190,676</u>
Total funds 2024	<u>1,475,055</u>	<u>318,398</u>	<u>(261,212)</u>	<u>31,862</u>	<u>(31,862)</u>	<u>1,532,241</u>

9. DESCRIPTION OF FUNDS

a) Unrestricted funds: Funds which are not restricted or designated for any particular purpose other than for the furtherance of the Charity's objects.

b) Restricted funds: Restricted funds are those which have been raised for particular stated purposes and can only be used for those purposes. These are split between restricted funds which are held as fixed assets at the year end, and restricted funds held in cash reserves, which are available to be spent on that restricted purpose in the future.

10. TRANSFERS BETWEEN FUNDS

£62,761 of restricted donations received during the year were spent on major scheduled renovations and repairs to the Charity's buildings, a new minibus and new audio/ visual equipment which have been capitalised as fixed assets during the year (2024: £31,862). Given the fixed assets that were capitalised were not restricted in their purpose or nature, a corresponding transfer of £62,761 was made from the restricted fund to the unrestricted fund, in accordance with the charity FRS102 (2024: £31,862).

11. STAFF COSTS

	2025	2024
The average monthly number of employees during the year (rounded to nearest whole) was:		
Caretakers	4	4
Administration	5	5
Key management personnel	2	2
Total charitable staff	11	11

No employee received a salary in excess of £60,000 during the year (2024: none).

During 2025 the Charity paid total pension contributions of £3,504 (2024: £3,379) for employees to the pension fund, which is a defined contribution scheme administered by the National Employment Savings Trusts (NEST). As at 31 August 2025 the Charity was holding £718 in respect of intended pension contributions on behalf of employees (2024: nil).

12. TRUSTEE REMUNERATION, EXPENSES AND OTHER BENEFITS

During the year no remuneration or other benefits were paid to any Trustees of the Charity (2024: none).

No reimbursements were made during the year of any trustees expenses (2024: none).

Key Management Personnel of the Charity comprise the Centre Manager and the Assistant Centre Manager. The total employee benefits of Key Management Personnel for the year was £52,678 (2024: £46,253).

Ringwood and District Community Association
Notes to the Accounts (continued)
For the year ended 31 August 2025

13. RELATED PARTY DISCLOSURES

a) Related party transactions

The Charity received donations totalling £14,468 (2024: £22,150) during the year from The Friends of Greyfriars, charity registration number 1040112, a charity set up in 1994 to receive donations and legacies in order to give financial assistance with the operation of Ringwood and District Community Association as and when required.

Within total room hire income, the Charity received room hire income of £48 from Quantuma, a company of which David Meany (a Trustee of the Charity) is a director of (2024: £559 rent received from Quantuma) and £198 room hire income from Mary Baldwin (a Trustee of the Charity) who was representing U3A. The rooms concerned were hired out on normal market rates and terms, and no amounts were outstanding at the year end (2024:nil).

There were no other related party transactions for the year which require disclosure.

b) Related trusteeships

During the year, the following four Trustees of the Charity were also trustees of the related charity, The Friends of Greyfriars:

Rowan Brockhurst, Ann Pedersen, Michael Osborne, Philip West

There were no related party transactions between the above Trustees and the related trusteeships.

14. POST BALANCE SHEET EVENTS

After the year end a new charitable incorporated organisation "Greyfriars Community Association CIO" was registered with the Charity Commission, charity number 1215790. It is the intention of the trustees to transfer the existing charity and assets to this new charity structure during 2026.

15. GOING CONCERN REVIEW

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast any significant doubts on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the accounts. The Trustees have concluded the Charity has adequate resources to continue in operational existence for the foreseeable future, and therefore continues to adopt the going concern basis in preparing its accounts.

16. AGENCY FUNDS

The following amounts were received for the charities and independent clubs mentioned below and have been excluded from the income and expenditure of the Charity and treated as agency funds:

Recipients	Balance b/f 1 Sept 2024	Incoming funds	Outgoing funds	Balance c/f 31 August 2025
	£	£	£	£
Ringwood & District Old Peoples Welfare Association	217	4,799	(5,016)	-
Friends of Greyfriars	-	125	-	125
Ringwood Table Tennis Club (TH Russell Charitable Trust grant)	-	2,000	(2,000)	-
Jolly Good Company (TH Russell Grant Charitable Trust grant)	-	1,000	(1,000)	-
	<u>217</u>	<u>7,924</u>	<u>(8,016)</u>	<u>125</u>

£125 of agency funds held at 31 August 2025 (2024: £217) were paid to the Friends of Greyfriars on 16 Sept 2025.



GREYFRIARS COMMUNITY CENTRE

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Mr Douglas Forsyth ACA FCA

Douglas Forsyth Limited

Roydon Cottage

Sandy Down

Boldre

Lymington

SO41 8PL

13 April 2026

Dear Sir,

Ringwood and District Community Association ("the Association")

This representation letter is provided in connection with your Independent Examination of the financial statements of the Association for the year ended 31 August 2025 ("2025")

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102").
2. We confirm that all accounting records have been made available to you for the purpose of your Independent Examination, in accordance with your terms of engagement,



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and that all the transactions undertaken by the Association have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustees' meetings, have been made available to you. We have given you unrestricted access to persons within the Association and have provided any additional information that you have requested for the purposes of your independent examination.

3. We confirm that the Association has no liabilities or contingent liabilities other than those disclosed in the financial statements.

We also confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements.

4. We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts. We confirm that the related party relationships and transactions as detailed in Note 13 on page 15 of the financial statements are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

5. We confirm that the disclosures in Note 15 to the financial statements concerning the Association's going concern status are an accurate reflection of our plans and the reasons for our confirmation of the Association's ability to continue operating.

6. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the year of review regarding the application of such income.

7. We confirm the following specific representations made to you during the course of your work:

a. The Clubs and Affiliated Groups that use the facilities of Greyfriars ("the Clubs and Groups") are entirely separate and independent from the Association. The Trustees of the Association do not have financial control over any assets that the Clubs and Groups hold and are not responsible for safeguarding those assets or the application of those assets in the furtherance of the Clubs and Groups own independent objectives. As such it is correct to exclude the assets held by the Clubs and Groups from the accounts of the Association.



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b. During 2025 successful grant applications were made directly to the TH Russell Charitable Trust ("the Trust") by two clubs that use the Greyfriars facilities, being the Jolly Good Company and the Ringwood Table Tennis Club. The Association acted as an agent in passing the grant monies received into its bank account from the Trust during 2025 directly to the two clubs concerned. The Association had no control over how those grants should be ultimately spent by the clubs, and it did not need to account to the Trust on how those monies were used. Whilst accepting that the end use of those grants by the two clubs concerned was consistent with the purposes of the Association, it was the Trust that retained ultimately responsibility for the charitable application of those grants and not the Association.

Yours faithfully,

Signed on behalf of the board of Trustees of Ringwood and District Community Association

Trustee name:

.....17.P. MEANY

Date:

.....13/04/.....2026

