

**BRIDGEMARY ROWNER & WOODCOT
COMMUNITY ASSOCIATION**

**TRUSTEES' ANNUAL REPORT
RECEIPTS & PAYMENTS ACCOUNT
STATEMENT OF ASSETS AND LIABILITIES**

31 MARCH 2025

Charity Registration No. 900276

BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

Year Ended 31 March 2025

SECTION A - REFERENCE AND ADMINISTRATION DETAILS

The Charity:

Registered Name: Bridgemary, Rowner & Woodcot Community Association

Registered Charity no. 900276

Registered Address: Wych Lane, Bridgemary, Gosport, Hampshire PO13 0JN

Chairty Trustees:

The Trustees who served during the year ended 31 March 2025 were:

Mr A Bound (Chair)

Mrs B Pottle (Secretary)

Ms R Hart (Treasurer)

Mr B Long (Vice Chair)

Mrs D Healy

Mrs V Price

Mrs J Algar

Ms S Piper

Ms K Regan

Mr C Cartwright

SECTION B - STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status: Unincorporated Association

Constitution:

Bridgemary, Rowner & Woodcot Community Association (the Association) is a registered charity formed under a trust deed dated 9 May 1989 and is governed by a General Committee (the Committee), the members of which are managing trustees within the meaning of the Charities Act 2011.

The Committee meets approximately 10 times per year. Trustees are elected by a simple majority at a quorate general meeting. Trustees may be co-opted by the Committee to fill a casual vacancy. Routine operating decisions are taken by simple majority of a quorate Committee. Major

operating and constitutional decisions are taken by a requisite majority of members in general meeting.

Risk management policy

The Board has reviewed the major risks to which it considers the Association is exposed and has ensured that adequate systems have been established to mitigate those risks.

Policies for furtherance of objectives

It is the policy of the Association to provide facilities for welfare organisations, further education classes and social and leisure activities for the benefit of the inhabitants of Bridgemary, Rowner & Woodcott. The facilities include the hire of the hall for private meetings or functions at very competitive prices.

There have been no significant changes in policies since the last annual report.

Powers

The Association is permitted by its constitution to engage in any lawful activity as shall further its charitable objectives and may invest money not immediately required for its objectives in such investments, securities, or property as it thinks fit.

Related Organisation

5 Brewers Limited

5 Brewers Limited (the trading company) is employed by the Association to manage the bar and other trading activities conducted on the Association's premises.

Charges for transactions between the Charity and trading company are made at amounts that, in the opinion of the Committee, equate to a fair market value. The trading company donates its corporation tax adjusted profits to the Association under Gift Aid arrangements as a covenant each year (see Section E). The Association is shareholder of the trading company.

SECTION C - OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the Association are to encourage and provide facilities for promoting social welfare and recreation for the inhabitants of Bridgemary, Rowner and Woodcot and the surrounding neighbourhood. In the furtherance of those objectives the Association is required to maintain and manage a community centre in co-operation with the local statutory authorities.

Activities

The BRWCA has continued to provide facilities for the benefits of members of the local community.

Several groups hire the hall on a weekly or monthly basis – Southern Spurs line dancing, Ladybird Club, Headway, Young At Heart keep fit, Tea & Toast Dementia group, Stageskool dance and the Women’s Institute. The Association also has darts and pool teams which play in the local leagues.

SECTION D - ACHIEVEMENTS AND PERFORMANCE

A full programme of entertainment was scheduled including singers, summer family fun day, Burns Night, quizzes, kids’ Christmas party and panto, and New Year celebrations. An Easter Egg hunt was held for the children and trips to Goodwood Races and Twickenham also took place during the summer.

The hall is also available for private functions such as birthday, christening and wedding parties, and the Association supports local charities (including The Repair Café, 6th Gosport Air Scouts & Rowans Shining Light) with subsidised hall hire fees.

The receipt of a substantial covenant received from 5 Brewers Ltd (see below) enabled the repair of the roof £2,800 as well as ongoing repairs and general maintenance.

The Association appreciates the hard work of members and staff of the trading company, who give their time to organise the above events on behalf of the approximately 220 members, as of March 2025.

SECTION E - FINANCIAL REVIEW

Reserves policy

The Association’s policy is to hold sufficient reserves to enable it to withstand a financial setback or take advantage of an opportunity.

Financial position

The Trustees are satisfied with the financial position of the Association and that the assets are sufficient to meet its current commitments. Electricity costs have been £1,525 per month, however a new contract was negotiated with a new provider in December 2024 which is currently averaging at approximately £700 per month. The Association charges an amount to the trading company for rent and utilities.

The Association was pleased to receive a covenant of £15,000 in September 2024 from 5 Brewers Limited, being the tax adjusted profit made during the limited trading period of this year.

SECTION F - DECLARATION

The Trustees declare that they have approved the trustees' report above:

Signed on behalf of Trustees:

..... Chair – A Bound (Mr)

..... Treasurer - R Hart (Ms)

BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION

STATEMENT OF ASSETS AND LIABILITIES

As of 31 March 2025

	<u>Note</u>	£
Tangible fixed assets:		
Furniture and equipment		9,477
Less: provision for depreciation		—
Fixed Asset Investment	1	
Total		
Current Assets		
Sales Ledger		44
Prepayments		512
Cash at bank and in hand		17,981
Current Liabilities		
Accrual	642	
EXCESS OF ASSETS OVER (LIABILITIES)		27,380

NOTES

1. Fixed asset investment

This represents a 100% interest in the ordinary share capital of 5 Brewers Limited, the Association's trading company.

2. Trustees' remuneration

Neither the trustees nor anyone connected with them received any remuneration in connection with their services as trustees of the Charity.

3. Trustees' expenses

No trustees or anyone connected with them received reimbursement for their expenses incurred in carrying out Trustee activities.

4. Corporation tax

The charity is registered with the Charity Commissioners, and as such is exempted by HM Revenue and Customs from liability to corporation tax on its operating surpluses and investment income while it pursues its charitable objectives.

Approved by the Board of Trustees on 26 September 2025 and signed on its behalf

..... Chair - A Bound (Mr)

..... Treasurer - R Hart (Ms)

**Bridgemary, Rowner & Woodcot Community
Association
Annual Accounts
For The Year Ending 31st March 2025**

ACCOUNTANTS REPORT

We have prepared these accounts, without audit, from the records and information supplied

J. Humphry Associates Ltd

28 August 2025

**Independent Examiner's Report to the Trustees of Bridgemary, Rowner &
Woodcot Community Association**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

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 and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Charities with gross income exceeding £25,000 must be examined by a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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 do not accord with those records; or*
- 3. the accounts do 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 to this report in order to enable a proper understanding of the accounts to be reached.



James Piper FMAAT ATT FIAB

J Humphry Associates Ltd
11a The Green
Stubbington
PO14 2JG
Dated 28 August 2025

Financial Statements

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£	£
Income Resources						
Hire, Rent and Members	1.1	24,089			24,089	23,122
Donations and Covenant	1.2	15,020			15,020	19,368
Grants and Sundry	1.3	20,798			20,798	10,310
Total Incoming Resources		59,907			59,907	52,800
Resources expended						
Building and Office costs	2.1	31,284			31,284	44,731
Events	2.2	19,998			19,998	9,550
Sundry	2.3	1,310			1,310	627
Total resources expended		52,593			52,593	54,908
Net incoming/(outgoing resources before transfers)		7,314			7,314	(2,108)
Transfers between funds in/(Out)						
Net movements in funds		7,314			7,314	(2,108)
Total funds brought forward		10,588			10,558	12,697
Total funds carried forward		17,902			17,902	10,558

Balance Sheet

	Notes	2025	2024
Fixed Assets		£	£
Tangible	3.1	9,477	9,128
Investments	3.2	1	1
Total Fixed Assets		9,478	9,129
Current Assets			
Sales Ledger	4.1	44	957
Prepayments	4.2	519	532
Bank		17,646	9,310
Cash		336	390
Current Liabilities			
Accruals	5.1	642	600
Total Current Assets		27,380	19,717
Liabilities			
Creditors: more than one year		-	-
Total Net Assets and Liabilities		27,380	19,717
Represented by			
General Fund:			
Unrestricted Funds		17,902	10,589
Designated Funds		-	-
Restricted Funds		-	-
Total Fund		17,902	10,589
Fixed Asset Restatement Account	6.1	9,477	9,128
Investment Account	6.2	1	1
Closing Balance		27,380	19,717,

The Financial Statements were approved by the BR&WA by:

Name:

Date:

Notes to the Financial Statements

Accounting policies

Basis of financial statements

The financial statements have been prepared under 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 (FRS 102) (as updated through Update Bulletin 1 published on 2 February 2016 and bulletin 2 published 5 October 2018), the financial reporting standard applicable in UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK generally accepted practice (UK GAAP).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets, and liabilities for which the BR&WA is responsible in law. They do not include the accounts of any connected entity that have their filing requirements.

The accounts have been prepared in GBP, which is the functional currency for the charity and rounded to the nearest whole £.

Fund accounting

Unrestricted funds are general funds which can be used for the charity's ordinary purposes.

Designated funds are general funds set aside by the BR&WC for use in the future. Project funds are designated for particular projects for administration purposes only.

Restricted funds represent (a) income from trusts of endowments which may be expended only on those restricted objects provided in the terms of the trust of bequest, and (b) donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be spent on the specific object for which they were given. Any balance remaining unspent at the year-end must be carried forward as a balance on that fund.

Incoming resources

Income is recognised on an accrual basis allowing for timing differences that may occur in the provision of normal charitable activity, trading, and governance.

Resources expended

Resources expended are calculated on an accrual basis allowing for timing differences that may occur in the provision of normal charitable activity, trading, and governance.

1. Incoming Resources

	Unrestricted	Designated	Restricted	Total 2025	Total 2024
	£	£	£	£	£
<u>1.1 Hire, Rent and Members</u>					
Hire Charges	17,783			17,783	15,192
Rent	3,615			3,615	3,000
Membership Fees	2,691			2,691	4,930
Total hire, rent, members	24,089			24,089	23,122
<u>1.2 Donations and Covenant</u>					
Donations	20			20	1,368
Covenant	15,000			15,000	18,000
Total donation and covenant	15,020			15,020	19,368
<u>1.3 Grants and Sundry</u>					
Grants	3,000			3,000	5,000
Sundry	17,798			17,798	5,310
Total Grant and sundy	20,798			20,798	10,310
Total Income resources	59,907			59,907	52,800

2. Resources Expended

	Unrestricted	Designated	Restricted	Total 2025	Total 2024
	£	£	£	£	£
<u>2.1 Building and Office Costs</u>					
Rates	770			770	180
Light and Heat	14,000			14,000	14,856
Computer	1,312			1,312	-
Rent	2,632			2,682	2,828
Gaming Licence	50			50	50
Liquor Licence	180			180	-
Tv Licence	168			168	159
PRS	-			-	849
Repair and Maintenance	5,046			5,046	15,138
Other Premises Cost	3,548			3,548	2,137
Insurance	3,044			3,044	3,545
Printing, Postage and Stationery	185			185	469
Capital Purchases	349			349	4,520
Total building and office costs	31,284			31,284	44,731
<u>2.2 Events</u>					
Entertainment	14,658			14,658	8,911

Gifts and Prizes	5,340	5,340	640
Total Events costs	19,998	19,998	9,550

2.3 Sundry

Sundry	138	138	77
Donations	500	500	-
Accountancy Fees	672	672	550
Total Sundry	1,310	1,310	627

3.1 Fixed Assets

New fixed assets that were purchased in the year are as follows:

- Cooker - £349

No Depreciation was charged in the year.

3.2 Investments

This relates to the investment in the related organisation 5 Brewers Limited who conducts trading activities on the association's premises

4.1 Sales Ledger

At year end the following was outstanding to BR&WC:

- £44

4.2 Prepayments

At the year-end prepayments were made up of the following:

- Rent £519

5.1 Accruals:

This related to the following:

- £642 – Accountancy fee accrual

6.1 Fixed Asset Restatement Account

Fixed assets have been restated as they have previously been written off in the year in which they were purchased

6.2 Investment Account

This is related to the share ownership of 5 Brewer Limited being restated in the accounts.

Simplified Accounts:

	YE 31 March 25		YE 31 March 24	
	£	£	£	£
<i>Income</i>				
<i>Grants</i>		3,000		5,000
<i>Hall Hire</i>		17,783		15,192
<i>Members</i>		2,691		4,930
<i>Rent</i>		3,615		3,000
<i>Covenant</i>		15,000		18,000
<i>Sundry</i>		17,798		6,678
<i>Total Income</i>		59,907		52,800
<i>Expenditure</i>				
<i>Rent</i>	2,632		2,828	
<i>Rates</i>	770		180	
<i>Light and Heat</i>	14,000		14,856	
<i>Donations</i>	500		-	
<i>Gaming Licence</i>	50		50	
<i>Liquor Licence</i>	180		-	
<i>Tv Licence</i>	168		159	
<i>PRS</i>	-		849	
<i>Repair and Maintenance</i>	5,046		15,138	
<i>Capital Purchases</i>	349		4,520	
<i>Insurance</i>	3,044		3,545	
<i>Accountants</i>	672		550	
<i>Entertainment</i>	14,658		8,911	
<i>Gifts, Prizes and Donations</i>	5,340		640	
<i>Printing, Postage and Stationery</i>	185		469	
<i>Sundry</i>	138		77	
<i>Computer Costs</i>	1,312		168	
<i>Other Premises Costs</i>	3,548		1,969	
		52,592		54,908
<i>Surplus/(deficit) for the year</i>		7,314		(2,108)

**BRIDGEMARY ROWNER & WOODCOT
COMMUNITY ASSOCIATION**

**TRUSTEES' ANNUAL REPORT
RECEIPTS & PAYMENTS ACCOUNT
STATEMENT OF ASSETS AND LIABILITIES**

31 MARCH 2025

Charity Registration No. 900276

BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

Year Ended 31 March 2025

SECTION A - REFERENCE AND ADMINISTRATION DETAILS

The Charity:

Registered Name: Bridgemary, Rowner & Woodcot Community Association

Registered Charity no. 900276

Registered Address: Wych Lane, Bridgemary, Gosport, Hampshire PO13 0JN

Chairty Trustees:

The Trustees who served during the year ended 31 March 2025 were:

Mr A Bound (Chair)

Mrs B Pottle (Secretary)

Ms R Hart (Treasurer)

Mr B Long (Vice Chair)

Mrs D Healy

Mrs V Price

Mrs J Algar

Ms S Piper

Ms K Regan

Mr C Cartwright

SECTION B - STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status: Unincorporated Association

Constitution:

Bridgemary, Rowner & Woodcot Community Association (the Association) is a registered charity formed under a trust deed dated 9 May 1989 and is governed by a General Committee (the Committee), the members of which are managing trustees within the meaning of the Charities Act 2011.

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Related Organisation

5 Brewers Limited

5 Brewers Limited (the trading company) is employed by the Association to manage the bar and other trading activities conducted on the Association's premises.

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Objectives

The objectives of the Association are to encourage and provide facilities for promoting social welfare and recreation for the inhabitants of Bridgemary, Rowner and Woodcot and the surrounding neighbourhood. In the furtherance of those objectives the Association is required to maintain and manage a community centre in co-operation with the local statutory authorities.

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The Association was pleased to receive a covenant of £15,000 in September 2024 from 5 Brewers Limited, being the tax adjusted profit made during the limited trading period of this year.

SECTION F - DECLARATION

The Trustees declare that they have approved the trustees' report above:

Signed on behalf of Trustees:

..... Chair – A Bound (Mr)

..... Treasurer - R Hart (Ms)

BRIDGEMARY ROWNER & WOODCOT COMMUNITY ASSOCIATION

STATEMENT OF ASSETS AND LIABILITIES

As of 31 March 2025

	<u>Note</u>	£
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Approved by the Board of Trustees on 26 September 2025 and signed on its behalf

..... Chair - A Bound (Mr)

..... Treasurer - R Hart (Ms)