

Company number: 3412490
Charity number: 1068468

The Lenches Sports and Recreation Club

(A company limited by guarantee)

Report and financial statements

for the year ended 31 March 2021

The Lenches Sports and Recreation Club

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The Lenches Sports and Recreation Club

Report of the Trustees for the year ended 31 March 2021

The Trustees present their report and financial statements for the year ended 31 March 2021

Reference and Administrative information

Charity Name: The Lenches Sports and Recreation Club

Registered charity number 1068468

Company number 3412490

Registered office and
Operational address: The Pavilion
Ab Lench Road
Church Lench
Evesham
Worcestershire
WR11 4UQ

Trustees S A Badger
A W Enstone
J Hazelwood
A Hyde
D F Johnson
S J Roberts
G P Twist
C E Yorke-Brooks

Secretary G P Twist

Correspondence address Fieldside
Sheriffs Lench
Evesham
Worcestershire
WR11 4SN

Bankers Lloyds TSB Bank Plc
19 High Street
Evesham
Worcestershire
WR11 4DQ

The Lenches Sports and Recreation Club

Report of the Trustees for the year ended 31 March 2021

Structure, Governance and Management

The Lenches Sports and Recreation Club is a company limited by guarantee, incorporated on 31 July 1997 and registered as a charity on 5 March 1998. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Directors and Trustees

The directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. As set out in the Articles of Association, the affairs of the Trust are managed by a Board of Trustees, consisting of at least three Trustees. One third of the Trustees must resign on an annual basis but do remain eligible for re-election. The Trustees who served during the year are as stated below:

S A Badger
A W Enstone
J Hazelwood
A Hyde
D F Johnson
S J Roberts
G P Twist
C E Yorke-Brooks

The trustees are all familiar with the practical work of the organisation. New trustees are given the opportunity to meet the Chairman and Secretary to familiarise themselves with the running of the organisation and a copy of the Memorandum and Articles of Association and the most recent accounts are provided

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed, and the assessment is updated annually. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and procedures are in place to ensure compliance with health and safety of staff, volunteers, and visitors to the facility.

Organisational Structure

The Club is run on a day to day basis by a management committee which meets monthly and is responsible for the strategic direction and policy of the charity. The Secretary is responsible for the day to day provision of services to the community. The Trustees are all members of the management committee.

**The Lenches Sports and Recreation Club
Report of the Trustees
for the year ended 31 March 2021**

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Related Parties

In so far as it is complimentary to the charity's objects, it works with other local organisations and has representation on those bodies wherever possible. This proves invaluable in maintaining strong links within the community

Objectives and Activities

The object of the charity is to organise, provide or assist in the organisation and provision of facilities within the Lenches, which will enable and encourage pupils of schools, colleges, and other educational establishments to play sports of all kinds. This ensuring that due attention is given to both the physical education and development of such pupils, and to the development and occupation of their minds.

Achievements and Performance

During the year, the charity managed the facilities and developed links with the community and relevant sporting bodies to obtain as much usage of the facilities as possible. Various enhancement projects were undertaken including the continuation of the expansion of the grass playing area and the resurfacing of the tennis courts.

Financial Review

The charity generated total unrestricted incoming resources of £32,060 for the year and spent £26,951 running the Club. This left a net surplus on unrestricted activities of £5,109, which has been deducted from unrestricted funds.

Unrestricted funds carried forward amounts to £114,558 of which £88,377 is tied up in the land, building and equipment of the Club leaving £26,181 of free reserves. The accumulated sinking fund to provide for tennis court resurfacing was restarted in the previous year and the Trustees have set aside a further £3,000 this year. They intend to continue to set aside the sum of £3,000 per annum in future years.

Reserves Policy

The Trustees will keep the level of free reserves under review to ensure that the Trust will be able to continue its current activities. The Trustees have reviewed the major risks to which the charity is exposed, and systems have been established to mitigate any impact that they may have on the Trust in the future.

Trustees' responsibilities

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Trust and of its surplus or deficit for that year. In preparing these the Trustees are required to:

The Lenches Sports and Recreation Club

Report of the Trustees for the year ended 31 March 2021

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- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the financial statements comply with the relevant legislation. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The company has taken advantage of the small companies' exemption in preparing the above report.

The trustees declare that they have approved the trustees' report (including directors' report) above on 3 November 2021 and was signed on its behalf by

.....
G P Twist
Secretary

The Lenches Sports and Recreation Club
Independent Examiners Report
to the trustees of The Lenches Sports and Recreation Club

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity's trustees (who are also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006, 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

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.

Mrs Tracy Hobbs

Chartered Institute of Management Accountants

TaylorHobbs Limited, Cherry Tree Barn, Walcot Lane, Drakes Broughton, Pershore, WR10 2DG

The Lenches Sports and Recreation Club

Statement of financial activities (including Income & Expenditure Account) for the year ended 31 March 2021

		2021	2021	2021	2020
		Unrestricted	Restricted	Total	
		Funds	Funds		
	Notes	£	£	£	£
INCOMING RESOURCES					
<i>Incoming resources from generated funds:</i>					
<i>Voluntary income:</i>					
Donations and grants	2	7,224	-	7,224	6,006
Other income		20,061	-	20,061	772
Fundraising		1,287	-	1,287	3,043
<i>Incoming resources from charitable activities:</i>					
Lettings income		3,488	-	3,488	7,984
Total incoming resources		32,060	-	32,060	17,805
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising expenses		31	-	31	423
Charitable activities					
Running costs		6,497	-	6,497	4,500
Insurance		1,636	-	1,636	1,595
Sundry expenses		4,168	-	4,168	983
Bank interest and charges		-	-	-	-
Depreciation		14,619	-	14,619	15,262
Profit on disposal of fixed assets		-	-	-	-
Governance costs					
Legal & professional fees		-	-	-	750
Total resources expended		26,951	-	26,951	23,513
NET INCOMING/(OUTGOING)					
RESOURCES	3	5,109	-	5,109	(5,708)
RECONCILIATION OF FUNDS					
Total funds brought forward		109,449	6,561	116,010	121,718
Transfers between funds		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		114,558	6,561	121,119	116,010

All amounts derive from continuing activities. All gains and losses recognised in the year are included in the Statement of Financial Activities.

The notes on pages 7 to 9 form an integral part of these financial statements

The Lenches Sports and Recreation Club

Balance sheet as at 31 March 2021

	Notes	2021 £	2020 £
Tangible fixed assets	5	88,377	102,679
Current assets			
Debtors	6	2,335	2,621
Cash at bank and in hand		35,674	11,266
		<u>38,009</u>	<u>13,887</u>
Creditors: amounts falling due within one year	7	(5,267)	(556)
Net current assets		<u>32,742</u>	<u>13,331</u>
Total net assets		<u>121,119</u>	<u>116,010</u>
Unrestricted funds			
General fund		108,558	106,449
Designated Funds	8	6,000	3,000
Restricted funds	8	6,561	6,561
Total funds		<u>121,119</u>	<u>116,010</u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting periods and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies' subject to the small company's regime and in accordance with FRS102 SORP.

The financial statements were approved by the Trustees on 3 November 2021, signed on their behalf and authenticated for submission to Companies House by:

J Hazelwood - Chairman

The notes on pages 7 to 11 form an integral part of these financial statements.

The Lenches Sports and Recreation Club
Notes to the financial statements
for the year ended 31 March 2021

1. Basis of Preparation

1.1 Basis of accounting

These accounts have been 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

1.2 Going concern

This is not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies detailed below

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Accounting policies

2.1 Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Fixed asset accounting policy

Assets are included at cost less accumulated depreciation. All assets are held for use by the charity.

Depreciation is provided against equipment on a straight-line basis at a rate of 25% per annum.

Depreciation has not been provided against the cost of land owned by the charity, in accordance with Financial Reporting Standard 15.

Depreciation has been provided on the buildings and facilities on a straight-line basis at a rate of 5% per annum.

Fund accounting

Unrestricted funds are incoming resources receivable without further specified purposes and are available as general funds. Restricted funds are those, which can only be used for particular restricted purposes, as specified by the donor.

2.2 Income

Recognition of income - Income is included in the Statement of Financial Activities when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and when the monetary value can be measured with sufficient reliability.

Offsetting – There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by the FRS102 SORP

Grant and donations – Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met

Legacies – there have been no legacies received

Government grants – Coronavirus support grants have been received

The Lenches Sports and Recreation Club

Tax reclaims on donations and gifts – Gift Aid receivable is included in income when there is a valid declaration from the donor. Any gift Aid recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise

Volunteer help – The value of any voluntary help is not included in the accounts but is described in the trustee's annual report

Income from interest – This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably

2.3 Expenditure and liabilities

Liability recognition - Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty

Governance and support costs – support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and the compliance with regulation and good practice

Grants - grants are not made either with or without performance conditions

Redundancy costs – the charity made no redundancy payments during the period

Deferred income – No material item of deferred income has been included in the accounts

Creditors – the charity has creditors which are measured at settlement amounts less and trade discounts

Provisions for liabilities – A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments – The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP.

2.4 Assets

Tangible fixed assets for use by the charity – These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost and the depreciation rates and methods used are disclosed in note

Debtors – Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

3 Income

3.1 Donations and Grants	2021	2020
	£	£
Donations	2,889	5,006
Grants	4,335	1,000
	<hr/>	<hr/>
	7,224	6,006
	<hr/>	<hr/>

**The Lenches Sports and Recreation Club
for the year ended 31 March 2021**

3.2 Net incoming resources	2021	2020
	£	£

This is stated after charging:

Depreciation – buildings & sports surfaces	14,052	14,052
Depreciation - equipment	567	1,210
	<u> </u>	<u> </u>

The charity does not have employees. The Trustees were not paid during the year.

3.3 Taxation

The charitable company is exempt from corporation tax on its charitable activities

4. Tangible fixed assets

	Land	Buildings and facilities	Equipment	Total
	£	£	£	£
Cost				
At 1 April 2020	53,500	270,235	26,463	350,198
Additions	-	-	317	317
Disposals				
At 31 March 2021	<u>53,500</u>	<u>270,235</u>	<u>26,780</u>	<u>350,515</u>
Depreciation				
At 1 April 2020		223,441	24,078	247,519
Charge for the year	-	14,052	567	14,619
On disposals				
At 31 March 2021	<u>-</u>	<u>237,493</u>	<u>24,645</u>	<u>262,138</u>
At 31 March 2021	<u>53,500</u>	<u>32,742</u>	<u>2,135</u>	<u>88,377</u>
At 31 March 2020	<u>53,500</u>	<u>46,794</u>	<u>2,385</u>	<u>102,679</u>
All assets are held for use by the charity				

5. Debtors	2021	2020
	£	£
Provision for Gift Aid tax recoverable	1,156	1,156
Lettings debtors	214	1,095
Advance payments	139	370
VAT recoverable	826	
	<u>2,335</u>	<u>2,621</u>
	<u> </u>	<u> </u>

**The Lenches Sports and Recreation Club
for the year ended 31 March 2021**

6. Creditors: amounts falling due within one year	2021	2020
VAT payable	-	444
Other creditors	816	112
Bounce Back Loan	4,450	
	<u>5,266</u>	<u>556</u>
	<u><u>5,266</u></u>	<u><u>556</u></u>

7. Movements in Funds

	Opening balance £	Incoming resources £	Outgoing resources £	Closing balance £
<u>Restricted Funds:</u>				
Sports Pavilion fund	-	-	-	-
Orchard fund	6,000	-		6,000
Tree planting fund	<u>561</u>	<u>-</u>	<u>-</u>	<u>561</u>
	<u>6,561</u>	<u>-</u>	<u>-</u>	<u>6,561</u>

Sports Pavilion Fund

The charity had a restricted fund, funded by Sport England and Wychavon District Council grants, for the purpose of building a sports pavilion and associated sporting facilities in the Lenches. These facilities were depreciated over their expected useful life of 20 years with the annual depreciation charge written off against the restricted fund which is now fully utilised.

Orchard Fund

The charity has a second ongoing restricted fund in respect of a donation of land valued at £6,000 from Mr David Yates for use as a community facility.

Tree planting fund

In 2012, the Club received a donation of £1,022 to fund the planting of new fruit trees at the Club. The Trustees have previously spent some of these funds on trees and are waiting for the right opportunity to organise the remainder on a planting scheme.

Sinking Fund

The Trustees have once again transferred an annual amount of £3,000 per annum into a designated fund to cover the future costs of recovering the tennis courts to replace the funds which were fully utilised in the year. This fund now stands at £6,000, having been fully depleted in the previous year.

The Lenches Sports and Recreation Club
Notes to the financial statements
for the year ended 31 March 2021

8. Analysis of net assets between funds

	General Fund £	Designated Funds £	Funds £	Restricted Total £
Fixed assets	81,816	-	6,561	88,377
Cash at bank and in hand	29,674	6,000	-	35,674
Other net liabilities	(2,932)	-	-	(2,932)
	<u>108,558</u>	<u>6,000</u>	<u>6,561</u>	<u>121,119</u>

9. Related party transactions

During the year, the following Trustees provided services to the Club, subject to normal commercial terms:

S J Roberts & Co (Tax Services) Limited (a company in which Mrs S J Roberts is a director) provided accountancy services at a cost of £250. No balance was owed as at 31 March 2021.