

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 2024

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 2024

The Trustees present their report and financial statements for the year ended 31 March 2024

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	A W Enstone J Hazelwood D F Johnson N R Pearce – appointed 24/05/2023 S M Perkins – appointed 24/03/23 S J Roberts G P Twist C E Yorke-Brooks N P Burton
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

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Report of the Trustees for the year ended 31 March 2024

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:

A W Enstone
J Hazelwood
D F Johnson
N R Pearce – appointed 24/05/2023
S M Perkins – appointed 24/03/23
S J Roberts
G P Twist
C E Yorke-Brooks
N Burton

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 are provided with the most recent accounts.

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.

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Report of the Trustees for the year ended 31 March 2024

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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. Work also continued on the construction of an outdoor amphitheatre and ancillary building.

Donated Services and Facilities

No specific items were received during the year.

Financial Review

The charity generated total unrestricted incoming resources of £38,413 for the year and spent £18,183 in running the Club. This left a net surplus on unrestricted activities of £20,230 which has been added to unrestricted funds.

Unrestricted funds carried forward amounts to £109,066 of which £58,916 is tied up in the land, building and equipment of the Club. The Charity is reliant on short term credit which the Trustees expect to resolve within a short time frame. The accumulated sinking fund to provide for tennis court resurfacing was reviewed and the Trustees have not 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, when possible.

Loans

The charity is in receipt of loans from associated individuals and businesses to help with the project. These loans are repayable on demand and the individual loans are at 0%, the business loans at 1% and the Bounce Back Loan at 2.5%

Reserves Policy

The Trustees will keep the level of 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

The Lenches Sports and Recreation Club
Report of the Trustees
for the year ended 31 March 2024

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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:

- 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 14 January 2025 and was signed on its behalf by



G P Twist
Secretary

The Lenches Sports and Recreation Club
Statement of financial activities (including Income & Expenditure Account)
for the year ended 31 March 2024

		2024	2024	2024	2023
	Notes	Unrestricted	Restricted	Total	
		Funds	Funds		
		£	£	£	£
INCOMING RESOURCES					
<i>Incoming resources from generated funds:</i>					
<i>Voluntary income:</i>					
Donations and grants	3	18,003	72,166	90,169	117,973
Other income		4,674	-	4,674	736
Fundraising		-	-	-	4,135
<i>Incoming resources from charitable activities:</i>					
Lettings income		7,767	-	7,767	8,719
Amphitheatre income		7,969	-	7,969	-
Total incoming resources		38,413	72,166	110,579	131,563
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising expenses		-	-	-	302
Charitable activitie					
Running costs		6,269	4,577	10,846	7,716
Insurance		1,935	-	1,935	1,817
Sundry expenses		2,662	670	3,332	2,810
Bank interest and charges		312	-	312	126
Depreciation		1,822	14,821	16,643	27,898
Profit on disposal of fixed assets		-	-	-	-
Governance costs					
Legal & professional fees		350	-	350	250
Amphitheatre costs					
Performance and running costs		4,833	-	4,833	-
Total resources expended		18,183	20,068	38,251	40,919
NET INCOMING/(OUTGOING)					
RESOURCES	3	20,230	52,098	72,328	90,644
RECONCILIATION OF FUNDS					
Total funds brought forward	8	88,836	149,011	237,847	105,092
Fund transfer					42,111
TOTAL FUNDS CARRIED FORWARD		109,066	201,109	310,175	237,847

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 2024

		2024	2023
	Notes	£	£
Tangible fixed assets	4	328,264	291,227
Current assets			
Debtors	5	5,344	11,551
Cash at bank and in hand		19,546	3,047
		<u>24,890</u>	<u>14,598</u>
Creditors: amounts falling due within one year	6	(5,151)	(42,978)
Net current assets/(liabilities)		<u>19,739</u>	<u>(28,380)</u>
Creditors: amounts falling due in more than one year		(37,828)	(25,000)
Total net assets		<u>310,175</u>	<u>237,847</u>
Unrestricted funds			
General fund		100,066	79,836
Designated Funds		9,000	9,000
Restricted funds	7	<u>201,109</u>	<u>149,011</u>
Total funds		<u>310,175</u>	<u>237,847</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 8 July 2024, signed on their behalf and authenticated for submission to Companies House by:


C Yorke-Brooks - 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 2024

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

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the friends is not recognised. Readers should refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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

The Lenches Sports and Recreation Club
Notes to the financial statements
for the year ended 31 March 2024

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

	2024	2023
	£	£
Donations	31,276	47,426
Grants	<u>58,893</u>	<u>70,547</u>
	<u>90,169</u>	<u>117,973</u>

3.2 Net incoming resources

	2024	2023
	£	£
This is stated after charging:		
Depreciation – buildings & sports surfaces	14,821	26,315
Depreciation - equipment	<u>1,822</u>	<u>1,464</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 2023	53,500	515,224	27,039	595,763
Additions	-	51,430	2,250	53,680
Disposals				
At 31 March 2024	<u>53,500</u>	<u>566,654</u>	<u>29,289</u>	<u>649,443</u>
Depreciation				
At 1 April 2023		277,860	26,676	304,536
Charge for the year	-	15,906	737	16,643
On disposals				
At 31 March 2024	<u>-</u>	<u>293,766</u>	<u>27,413</u>	<u>321,179</u>
N.B.V. At 31 March 2024	<u>53,500</u>	<u>272,888</u>	<u>1,876</u>	<u>328,264</u>
N.B.V. At 31 March 2023	<u>53,500</u>	<u>237,414</u>	<u>363</u>	<u>291,277</u>

All assets are held for use by the charity

The Lenches Sports and Recreation Club
Notes to the financial statements
for the year ended 31 March 2024

5. Debtors	2024	2023
	£	£
Provision for Gift Aid tax recoverable	4,334	1,805
Lettings debtors	65	(785)
Advance payments	-	776
Other debtor	192	
VAT recoverable	753	9,756
	<u>5,344</u>	<u>11,552</u>

6. Creditors: amounts falling due within one year	2024	2023
Accruals	300	250
Trade creditors	1,742	38,979
Bounce Back Loan/Tennis Club	3,109	3,749
	<u>5,151</u>	<u>42,978</u>

7. Movements in Funds

	Opening balance £	Transfer £	Incoming resources £	Outgoing resources £	Closing balance £
<u>Restricted Funds:</u>					
Sports Pavilion fund	-				-
Amphitheatre fund	142,520		67,359	(15,491)	194,388
Orchard fund	6,000				6,000
Tree planting fund	<u>491</u>		4807	(4,577)	<u>721</u>
	<u>149,011</u>	<u> </u>	<u>72,166</u>	<u>(20,068)</u>	<u>201,109</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.

Amphitheatre Fund

The charity has a restricted fund, funded by South Lenches Parish Council, and various other grant funding bodies for the purpose of building an open-air amphitheatre and adjacent building. These facilities are being depreciated over their expected useful life of 20 years with the annual depreciation charge written off against the restricted fund.

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.

The Lenches Sports and Recreation Club

Notes to the financial statements for the year ended 31 March 2024

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. This has been increased this year by a further grant of £4807 against which expenditure has been made during the year.

Sinking Fund

The Trustees have not this year transferred the usual 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 remains at £9,000.

Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Fixed assets	58,916	-	269,348	328,264
Current assets	15,890	9,000	-	24,890
Short term liabilities	(5,151)	-	-	(5,151)
Other long term liabilities	<u>(37,828)</u>	<u>9,000</u>	<u>269,348</u>	<u>(37,828)</u>
	<u>140,489</u>	<u>9,000</u>	<u>269,348</u>	<u>310,175</u>

8. 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 £300. No balance was owed as at 31 March 2024



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name:

THE LENCHES SPORTS AND RECREATION CLUB

On accounts for the year ended

31ST MARCH 2024

Charity no
(if any)

1068468

Set out on pages

1 To 13

(Remember to include the page numbers of additional sheets)

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 03 / 2024.

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 Trust's accounts carried out under section 145 of the 2011 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

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination ~~(other than that disclosed below.)*~~ which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

30/01/2025

Name:

LAURA CARTER

Relevant professional
qualification(s) or body

AAT

(if any):

Address:

TAYLORHOBBS LIMITED

CHERRY TREE BARN, WALCOT LANE, DRAKES

BROUGHTON, PERSHORE, WORCESTERSHIRE, WR10 2AL

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.