



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 2025

Charity no
(if any)

1068468

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 03 / 2025.

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 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:

08-12-2025

Name:

LAURA CARTER

Relevant professional qualification(s) or body

THE ASSOCIATION OF ACCOUNTING TECHNICIANS

(if any):

Address: TAYLOR HOBBS LIMITED
CHERRY TREES 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.

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 2025

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 2025

The Trustees present their report and financial statements for the year ended 31 March 2025

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 S M Perkins 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

The Lenches Sports and Recreation Club

Report of the Trustees for the year ended 31 March 2025

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
S M Perkins
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.

The Lenches Sports and Recreation Club

Report of the Trustees for the year ended 31 March 2025

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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 continued to foster well developed links with the community and relevant sporting bodies to obtain as much usage of the facilities as possible. Work also continued on the finalisation of the construction of an outdoor amphitheatre and ancillary building.

There are many who work to make the Lenches Sports and Recreation Club such a success: the committees of each of the sporting and arts groups; Tennis, Cricket, Football, Boules, Orchard and Amphitheatre. Volunteers consist of the mowing team, the tree waterers, the weed sprayers, those keeping the site tidy, the Amphitheatre stewards, the groundsmen and women, the volunteer coaches. Additional support from those who filled the 144 slots to get Ben Selby playing tennis for 48 hours.

Thanks go to all our supporters.

There is a huge amount going on within the Club, perhaps best exemplified by what you can see on a summer Friday evening: All Stars and Dynamos 4 to 11 Cricket Coaching, U13s cricket coaching, ladies team cricket coaching and a ladies Tennis evening. Our Sports Club is buzzing with lots of sports going for all ages. This is why the Charity was set up and the cricket and tennis sections help to make our sports club a great place for their members with large scale community involvement, which is exactly what our mission is.

The Amphitheatre project is mostly complete - at least in the theatre and over most of the rest of the site. The interior of the building needs around £30K to complete - we are currently seeking grant funding for this. In this last year the Amphitheatre raised £5,500 for this sports and recreation club and this is the just the start of what we hope will be a good revenue stream. On 22nd June there were 250 people watching Pride and Prejudice and early profit calculations show £3,000 raised from just that one show.

With the building completed we hope to be able to host a few weddings each year which could also prove to be another significant source of funds. There is also the possibility of a 9-to-5 Monday to Friday use for the space – we are open to suggestions or potential leads.

We are planning future fundraising events following the support received for our Burns Night, making it very successful being great fun and extremely profitable. This will be repeated on 24th January 2026.

The Lenches Sports and Recreation Club
Report of the Trustees
for the year ended 31 March 2025

.....continued

Our Auction of promises in 2022 raised £7K and we are planning a repeat event in Spring 2026. We will be looking for an auction catalogue at least as good as the last one and hope there will be strong support for the occasion with Tapas on offer again.

A brief report on our Sports and Arts sections reveals that the **Boules** section is thriving with doubles matches most days of the week. There are singles and doubles matches planned and the Boules club goes from strength to strength. **Cornerstone Football Club** were our winter sporting tenant and they enjoyed great conditions, playing several games with varying success. We have an enquiry from a junior football club to use our facility in the future. The **Tennis Club** continues to be the best run club with wide participation and varied offerings which now include Pickleball and Cardio tennis whilst the courts are busy with mainstream tennis. The **Cricket Club** has two men's teams, an U13s team, a Ladies team and coaching for 4 to 11 year olds on Friday evenings. **The Amphitheatre group** has five productions booked in for the summer months and an outdoor cinema event on Sunday 24th August. Their committee is still infectiously enthusiastic and ambitious.

The aim of the trustees is to ensure that no-one is left out and that everyone who wants to participate in any of our activities is aware of what we do and has an open invitation to at least try their sport of choice. If all our supporters can spread the word we will achieve the best for our Club.

Donated Services and Facilities

No specific items were received during the year.

Financial Review

The charity generated total unrestricted incoming resources of £33,163 for the year and spent £37,822 in running the Club. This left a net surplus on unrestricted activities of £11,280 which has been added to unrestricted funds.

Unrestricted funds carried forward amounts to £120,346 of which £57,174 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, as soon as 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

exposed, and systems have been established to mitigate any impact that they may have on the Trust in the future.

The Lenches Sports and Recreation Club

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 ***** and it 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 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	
	Notes	Funds	Funds		
		£	£	£	£
INCOMING RESOURCES					
<i>Incoming resources from generated funds:</i>					
<i>Voluntary income:</i>					
Donations and grants	3	3,866	-	3,866	90,169
Other income		352	-	352	4,674
Fundraising		5,402	-	5,402	-
<i>Incoming resources from charitable activities:</i>					
Lettings income		8,775	-	8,775	7,767
Amphitheatre income		14,768	-	14,768	7,969
Total incoming resources		33,163	-	33,163	110,579
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising expenses		1,863	-	1,863	-
Charitable activitie					
Running costs		6,238	-	6,238	10,846
Insurance		1,794	-	1,794	1,935
Sundry expenses		1,637	-	1,637	3,332
Bank interest and charges		275	-	275	312
Depreciation		1,742	15,939	17,681	16,643
Profit on disposal of fixed assets		(502)	-	(502)	-
Governance costs					
Legal & professional fees		1,175	-	1,175	350
Amphitheatre costs					
Performance and running costs		7,661	-	7,661	4,833
Total resources expended		21,883	15,939	37,822	38,251
NET INCOMING/(OUTGOING)					
RESOURCES	3	11,280	(15,939)	(4,659)	72,328
RECONCILIATION OF FUNDS					
Total funds brought forward	8	109,066	201,109	310,175	237,847
TOTAL FUNDS CARRIED FORWARD		120,346	185,170	305,516	310,175

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 2025

		2025	2024
	Notes	£	£
Tangible fixed assets	4	332,948	328,264
Current assets			
Debtors	5	1,832	5,344
Cash at bank and in hand		9,252	19,546
		<u>11,084</u>	<u>24,890</u>
Creditors: amounts falling due within one year	6	(1,050)	(5,151)
Net current assets/(liabilities)		<u>10,034</u>	<u>19,739</u>
Creditors: amounts falling due in more than one year		(37,466)	(37,828)
Total net assets		<u>305,516</u>	<u>310,175</u>
Unrestricted funds			
General fund		111,346	100,066
Designated Funds		9,000	9,000
Restricted funds	7	<u>185,170</u>	<u>201,109</u>
Total funds		<u>305,516</u>	<u>310,175</u>

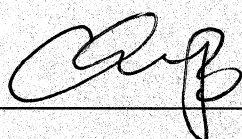
The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The Directors 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 *****, signed on their behalf and authenticated for submission to Companies House by:



C Yorke-Brooks - Chairman

The notes on pages 8 to 12 form an integral part of these financial statements.

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

Donated goods – these are measured at fair value (the amount for which the asset could be exchanged) unless it is impractical to do so. The Charity does not receive any donated goods for resale. Goods donated for on-going use by the Charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the Charity are included in the SoFA as income from donations when receivable.

Donated services and facilities – these are included in the SoFA when received at the value of the gift to the Charity provided that value can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA

Support costs - the Charity has incurred expenditure on support costs

Volunteer help - the value of any voluntary help received is not included in the accounts but is described in the trustees' annual report

Income from interest royalties and dividends – interest is included in the accounts when receipt is probable, and the amount receivable can be measured reliably. No income is received from royalties or dividends.

Income from membership subscriptions – no subscriptions are received

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. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas or per capita staff costs by the time spent and other costs by their usage

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. Subsequent measurement is as per paragraphs 11.17 to 11.19. 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 - (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.

The Lenches Sports and Recreation Club

Notes to the financial statements for the year ended 31 March 2025

3 Income

3.1 Donations and Grants	2025	2024
	£	£
Donations	3,866	31,276
Grants	<u>-</u>	<u>58,893</u>
	<u>3,866</u>	<u>90,169</u>

3.2 Net incoming resources	2025	2024
	£	£
This is stated after charging:		
Independent examiner's fees	875	
Accountancy fees	300	350
Depreciation – buildings & sports surfaces	17,024	14,821
Depreciation - equipment	<u>657</u>	<u>1,822</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 2024	53,500	566,654	29,289	649,443
Additions	-	22,365	-	22,365
Disposals			(5,750)	(5,750)
At 31 March 2025	<u>53,500</u>	<u>589,019</u>	<u>23,539</u>	<u>666,058</u>
Depreciation				
At 1 April 2024		293,766	27,413	321,179
Charge for the year	-	17,024	657	17,681
On disposals			(5,750)	(5,750)
At 31 March 2025	<u>-</u>	<u>310,790</u>	<u>22,320</u>	<u>333,110</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 2025	<u>53,500</u>	<u>278,229</u>	<u>1,219</u>	<u>332,948</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 2025

5. Debtors	2025 £	2024 £
Lettings debtors	1,420	65
Other debtors	412	1,420
	<u>1,832</u>	<u>5,344</u>
	<u>2025</u>	<u>2024</u>
6. Creditors: amounts falling due within one year		
Accruals	300	300
Trade creditors	160	1,742
VAT payable	96	
Bounce Back Loan	494	3,109
	<u>1,050</u>	<u>5,151</u>

7. Movements in Funds

	Opening balance £	Transfer £	Incoming resources £	Outgoing resources £	Closing balance £
<u>Restricted Funds:</u>					
Sports Pavilion fund	-				-
Amphitheatre fund	194,388		-	(15,939)	178,449
Orchard fund	6,000				6,000
Tree planting fund	<u>721</u>		-	-	<u>721</u>
	<u>201,109</u>	<u> </u>	<u>-</u>	<u>(15,939)</u>	<u>185,170</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 2025

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 was increased by a further grant of £4,807 in 2023 and the balance is still held pending further expenditure.

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	57,174	-	275,774	332,948
Current assets	2,083	9,000	-	11,083
Short term liabilities	(1,286)	-	-	(1,286)
Other long term liabilities	<u>(37,330)</u>	<u> </u>	<u> </u>	<u>(37,330)</u>
	<u>20,641</u>	<u>9,000</u>	<u>275,774</u>	<u>305,415</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 2025