

THE HAMPTON-IN-ARDEN RECREATIONAL TRUST

England & Wales · Charity number 1092818

Details

Status Registered

Legal form Charitable company

Company number [04374330](#)

Registered 2002-07-05

Register [View on the Charity Commission register](#)

Contact

Address C/O Hampton-In-Arden Sports Club
Shadow Brook Lane
Hampton-In-Arden
Solihull
West Midlands
B92 0DQ

Phone 07907891709

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Activities

Objects: THE OBJECTS OF THE CHARITY SHALL BE THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF HAMPTON-IN- ARDEN, SOLIHULL, WEST MIDLANDS AND THE SURROUNDING AREA BY THE PROVISION OF FACILITIES FOR PLAYING SPORTS INCLUDING BUT NOT LIMITED TO FOOTBALL, HOCKEY AND TENNIS.

Activities: THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF HAMPTON-IN-ARDEN, SOLIHULL AND THE SURROUNDING AREA BY THE PROVISION OF FACILITIES FOR PLAYING SPORTS INCLUDING BUT NOT LIMITED TO FOOTBALL, HOCKEY AND TENNIS.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE PARISH OF HAMPTON-IN-ARDEN, SOLIHULL, WEST MIDLANDS AND THE SURROUNDING AREA
- Solihull

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£76,814	£36,732	-	-
2024-03-31	£57,485	£27,060	-	-
2023-03-31	£54,299	£22,786	-	-
2022-03-31	£55,281	£44,949	-	-
2021-03-31	£16,683	£235,280	-	-

Trustees

Name	Role	Appointed
Christopher Barker		2020-05-21
GRAHAM JOHN HOLLWAY		2012-08-15
Jane Barnett		2020-02-05
Steven Bradley		2020-07-13

THE HAMPTON-IN-ARDEN RECREATIONAL TRUST

England & Wales - Charity number 1092818

Accounts

HAMPTON-IN-ARDEN RECREATIONAL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HAMPTON-IN-ARDEN RECREATIONAL TRUST

I report to the trustees on my examination of the financial statements of Hampton-in-Arden Recreational Trust (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Richard Horton FCCA
Chartered Certified Accountant
Jerroms

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

Dated: 15 October 2025

Charity registration number 1092818 (England and Wales)

Company registration number 04374330

HAMPTON-IN-ARDEN RECREATIONAL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

HAMPTON-IN-ARDEN RECREATIONAL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G J Hollway Ms J A Barnett Mr S Bradley Mr C Barker
Secretary	Ms J A Barnett
Charity number (England and Wales)	1092818
Company number	04374330
Registered office	61 Meadow Drive Hampton in Arden Solihull West Midlands B92 0BD
Independent examiner	Jerroms Lumaneri House Blythe Gate Blythe Valley Park Solihull West Midlands B90 8AH

HAMPTON-IN-ARDEN RECREATIONAL TRUST

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HAMPTON-IN-ARDEN RECREATIONAL TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and "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)" (effective 1 January 2019).

Objectives and activities

The company's object is the promotion of community participation in healthy recreation for the benefit of the inhabitants of the parish of Hampton in Arden, Solihull and the surrounding area by the provision of facilities for playing sports including, but not limited to, football, hockey and tennis.

It relies on the unpaid services of its trustees to further the objects of the charity.

Achievements and performance

Financial review

The hire of the facility and returns from the investment share portfolio generated a surplus for the year of £39,163 (2024: £30,425).

The increase of £8,738 being attributed to grants received this year in addition to the pitch lettings.

Structure, governance and management

Hampton in Arden Recreation Trust is a company limited by guarantee and is governed by its Memorandum and Articles of Association that were adopted on incorporation on 14 February 2002. It is registered as a charity with the Charities Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G J Hollway

Ms J A Barnett

Mr S Bradley

Mr C Barker

The appointment and eligibility of persons as directors is set out in the company's Articles of Association. The George Fentham Hampton in Arden Charity and Hampton in Arden Sports Club may appoint one trustee each. The Parish Council of Hampton in Arden may appoint three trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Ms J A Barnett

Trustee

15 October 2025

HAMPTON-IN-ARDEN RECREATIONAL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HAMPTON-IN-ARDEN RECREATIONAL TRUST

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Responsibilities and basis of report

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

Independent examiner's statement

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- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
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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 financial statements to be reached.

Richard Horton FCCA
Chartered Certified Accountant
Jerroms

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

Dated: 15 October 2025

HAMPTON-IN-ARDEN RECREATIONAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	17,093	-
Charitable activities	4	58,866	56,729
Investments	5	855	756
Total income		<u>76,814</u>	<u>57,485</u>
Expenditure on:			
Charitable activities	6	36,732	27,060
Total expenditure		<u>36,732</u>	<u>27,060</u>
Net gains/(losses) on investments	9	(919)	-
Net income and movement in funds		<u>39,163</u>	<u>30,425</u>
Reconciliation of funds:			
Fund balances at 1 April 2024		<u>96,898</u>	<u>66,473</u>
Fund balances at 31 March 2025		<u>136,061</u>	<u>96,898</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HAMPTON-IN-ARDEN RECREATIONAL TRUST

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Investments	11		48,581		-
Current assets					
Debtors	12	3,097		4,538	
Cash at bank and in hand		87,934		95,739	
		<u>91,031</u>		<u>100,277</u>	
Creditors: amounts falling due within one year	13	<u>(3,551)</u>		<u>(3,379)</u>	
Net current assets			87,480		96,898
Total assets less current liabilities			<u>136,061</u>		<u>96,898</u>
The funds of the charity					
Unrestricted funds	14		136,061		96,898
			<u>136,061</u>		<u>96,898</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 15 October 2025

Ms J A Barnett
Trustee

Company registration number 04374330 (England and Wales)

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Hampton-in-Arden Recreational Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 61 Meadow Drive, Hampton in Arden, Solihull, West Midlands, B92 0BD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grants	17,093	-

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Pitch rent		
Pitch lettings	58,866	56,729

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	855	756

6 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Pitch rent and licenses	670	670
Pitch maintenance and lighting	22,390	19,455
Insurance	2,915	2,898
Equipment repairs	5,252	1,856
Accountancy	2,357	1,743
Subscriptions	221	199
Legal and professional fees	2,622	-
Sundry expenses	296	239
Bank charges	9	-
	<u>36,732</u>	<u>27,060</u>
Analysis by fund		
Unrestricted funds	<u>36,732</u>	<u>27,060</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Sale of investments	(919)	-

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	-
Additions	49,500
Valuation changes	(919)
At 31 March 2025	48,581
Carrying amount	
At 31 March 2025	48,581
At 31 March 2024	-

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	691	2,425
Prepayments and accrued income	2,406	2,113
	3,097	4,538

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,928	2,776
Trade creditors	-	258
Accruals and deferred income	623	345
	3,551	3,379

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
General funds	96,898	76,814	(36,732)	(919)	136,061
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
General funds	66,473	57,485	(27,060)	-	96,898
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

HAMPTON-IN-ARDEN RECREATIONAL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HAMPTON-IN-ARDEN RECREATIONAL TRUST

I report to the trustees on my examination of the financial statements of Hampton-in-Arden Recreational Trust (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

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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 financial statements to be reached.

Richard Horton FCCA
Chartered Certified Accountant
Jerroms

Lumaneri House
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Solihull
West Midlands
B90 8AH

Dated: 15 October 2025

THE HAMPTON-IN-ARDEN RECREATIONAL TRUST

England & Wales - Charity number 1092818

Accounts

Charity registration number 1092818

Company registration number 04374330 (England and Wales)

HAMPTON-IN-ARDEN RECREATIONAL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

HAMPTON-IN-ARDEN RECREATIONAL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G J Hollway Ms J A Barnett Mr S Bradley Mr C Barker
Secretary	Ms J A Barnett
Charity number	1092818
Company number	04374330
Registered office	Sports Club, The Recreation Ground Shadowbrook Lane Hampton-In-Arden Solihull West Midlands B92 0DQ
Independent examiner	Jerroms Lumaneri House Blythe Gate Blythe Valley Park Solihull West Midlands B90 8AH

HAMPTON-IN-ARDEN RECREATIONAL TRUST

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HAMPTON-IN-ARDEN RECREATIONAL TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and "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)" (effective 1 January 2019).

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It relies on the unpaid services of its trustees to further the objects of the charity.

Achievements and performance

Financial review

The hire of the facility and returns from the investment share portfolio generated a surplus for the year of £30,425 (2022: £31,513).

The decrease of £1,088 being attributed to there being no sundry income this year in addition to the pitch lettings.

Structure, governance and management

Hampton in Arden Recreation Trust is a company limited by guarantee and is governed by its Memorandum and Articles of Association that were adopted on incorporation on 14 February 2002. It is registered as a charity with the Charities Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G J Hollway

Ms J A Barnett

Mr S Bradley

Ms R K Fennell

(Resigned 6 April 2023)

Mr W T Laverick

(Resigned 13 June 2023)

Mr C Barker

The appointment and eligibility of persons as directors is set out in the company's Articles of Association. The George Fentham Hampton in Arden Charity and Hampton in Arden Sports Club may appoint one trustee each. The Parish Council of Hampton in Arden may appoint three trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Ms J A Barnett

Trustee

29 July 2024

HAMPTON-IN-ARDEN RECREATIONAL TRUST

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Richard Horton FCCA
Chartered Certified Accountant

Jerroms

Lumaneri House

Blythe Gate

Blythe Valley Park

Solihull

West Midlands

B90 8AH

Dated: 29 July 2024

HAMPTON-IN-ARDEN RECREATIONAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Charitable activities	3	56,729	54,299
Investments	4	756	-
Total income		57,485	54,299
Expenditure on:			
Charitable activities	5	27,060	22,786
Total expenditure		27,060	22,786
Net income and movement in funds		30,425	31,513
Reconciliation of funds:			
Fund balances at 1 April 2023		66,473	34,960
Fund balances at 31 March 2024		96,898	66,473

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HAMPTON-IN-ARDEN RECREATIONAL TRUST

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	8	4,538		5,060	
Cash at bank and in hand		95,739		65,089	
		<u>100,277</u>		<u>70,149</u>	
Creditors: amounts falling due within one year	9	(3,379)		(3,676)	
Net current assets			96,898		66,473
Net assets excluding pension liability			96,898		66,473
			<u><u> </u></u>		<u><u> </u></u>
The funds of the charity					
Unrestricted funds			96,898		66,473
			<u>96,898</u>		<u>66,473</u>
			<u><u> </u></u>		<u><u> </u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 29 July 2024

Ms J A Barnett
Trustee

Company registration number 04374330 (England and Wales)

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Hampton-in-Arden Recreational Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Sports Club, The Recreation Ground, Shadowbrook Lane, Hampton-In-Arden, Solihull, B92 0DQ, West Midlands.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Pitch rent		
Pitch lettings	56,729	50,582
Insurance refund		
Other income	-	3,717
	<u>56,729</u>	<u>54,299</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	756	-
	<u>756</u>	<u>-</u>

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Pitch rent and licenses	670	670
Pitch maintenance and lighting	19,455	11,498
Insurance	2,898	1,689
Equipment repairs	1,856	6,342
Accountancy	1,743	1,830
Subscriptions	199	199
Sundry expenses	239	558
	<u>27,060</u>	<u>22,786</u>
Analysis by fund		
Unrestricted funds	<u>27,060</u>	<u>22,786</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	2,425	3,032
Prepayments and accrued income	2,113	2,028
	<u>4,538</u>	<u>5,060</u>

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	2,776	2,597
Trade creditors	258	829
Accruals and deferred income	345	250
	<u>3,379</u>	<u>3,676</u>

10 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE HAMPTON-IN-ARDEN RECREATIONAL TRUST

England & Wales - Charity number 1092818

Accounts

Charity registration number 1092818

Company registration number 04374330 (England and Wales)

HAMPTON-IN-ARDEN RECREATIONAL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

HAMPTON-IN-ARDEN RECREATIONAL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G J Hollway Ms J A Barnett Mr S Bradley Mr W T Laverick Mr C Barker
Secretary	Ms J A Barnett
Charity number	1092818
Company number	04374330
Registered office	Sports Club, The Recreation Ground Shadowbrook Lane Hampton-In-Arden Solihull West Midlands B92 0DQ

HAMPTON-IN-ARDEN RECREATIONAL TRUST

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HAMPTON-IN-ARDEN RECREATIONAL TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and "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)" (effective 1 January 2019).

Objectives and activities

The company's object is the promotion of community participation in healthy recreation for the benefit of the inhabitants of the parish of Hampton in Arden, Solihull and the surrounding area by the provision of facilities for playing sports including, but not limited to, football, hockey and tennis.

It relies on the unpaid services of its trustees to further the objects of the charity.

Achievements and performance

Financial review

The hire of the facility and returns from the investment share portfolio generated a surplus for the year of £31,513 (2022: £10,332).

The increase of £21,181 being attributed to decreased spend on maintaining the facilities and increased donations received during the year.

Structure, governance and management

Hampton in Arden Recreation Trust is a company limited by guarantee and is governed by its Memorandum and Articles of Association that were adopted on incorporation on 14 February 2002. It is registered as a charity with the Charities Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G J Hollway

Ms J A Barnett

Mr S Bradley

Ms R K Fennell

(Resigned 6 April 2023)

Mr W T Laverick

Mr C Barker

The appointment and eligibility of persons as directors is set out in the company's Articles of Association. The George Fentham Hampton in Arden Charity and Hampton in Arden Sports Club may appoint one trustee each. The Parish Council of Hampton in Arden may appoint three trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Ms J A Barnett

Trustee

21 December 2023

HAMPTON-IN-ARDEN RECREATIONAL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HAMPTON-IN-ARDEN RECREATIONAL TRUST

I report to the trustees on my examination of the financial statements of Hampton-in-Arden Recreational Trust (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Richard Horton FCCA
Chartered Certified Accountant
Jerroms

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

Dated: 21 December 2023

HAMPTON-IN-ARDEN RECREATIONAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Charitable activities	3	54,299	55,281
Charitable activities	4	22,786	44,949
Net income and movement in funds		31,513	10,332
Reconciliation of funds:			
Fund balances at 1 April 2022		34,960	24,628
Fund balances at 31 March 2023		66,473	34,960

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HAMPTON-IN-ARDEN RECREATIONAL TRUST

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	7	5,060		7,410	
Cash at bank and in hand		65,089		35,835	
		<u>70,149</u>		<u>43,245</u>	
Creditors: amounts falling due within one year	8	3,676		8,285	
		<u>3,676</u>		<u>8,285</u>	
Net current assets			66,473		34,960
			<u>66,473</u>		<u>34,960</u>
The funds of the charity					
Unrestricted funds			66,473		34,960
			<u>66,473</u>		<u>34,960</u>
			<u>66,473</u>		<u>34,960</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 21 December 2023

Ms J A Barnett
Trustee

Company registration number 04374330 (England and Wales)

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Hampton-in-Arden Recreational Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Sports Club, The Recreation Ground, Shadowbrook Lane, Hampton-In-Arden, Solihull, B92 0DQ, West Midlands.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Pitch rent		
Pitch lettings	50,582	47,739
Other income	-	7,542
Insurance refund		
Other income	3,717	-
	<u>54,299</u>	<u>55,281</u>

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Expenditure on charitable activities

	2023	2022
	£	£
Direct costs		
Pitch rent and licenses	670	669
Pitch maintenance and lighting	11,498	39,858
Insurance	1,689	1,442
Equipment repairs	6,342	220
Accountancy	1,830	2,080
Subscriptions	199	187
Sundry expenses	558	406
Interest on bank loan	-	87
	<u>22,786</u>	<u>44,949</u>
	<u>22,786</u>	<u>44,949</u>
Analysis by fund		
Unrestricted funds	<u>22,786</u>	<u>44,949</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

7 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	3,032	2,413
Other debtors	-	4,084
Prepayments and accrued income	2,028	913
	<u>5,060</u>	<u>7,410</u>

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	2,597	-
Trade creditors	829	8,105
Accruals and deferred income	250	180
	<u>3,676</u>	<u>8,285</u>

9 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

THE HAMPTON-IN-ARDEN RECREATIONAL TRUST

England & Wales - Charity number 1092818

Accounts

Charity registration number 1092818

Company registration number 04374330 (England and Wales)

HAMPTON-IN-ARDEN RECREATIONAL TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
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HAMPTON-IN-ARDEN RECREATIONAL TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr G J Hollway
Ms J A Barnett
Mr S Bradley
Ms R K Fennell
Mr W T Laverick
Mr C Barker

Secretary

Mr C Barker

Charity number

1092818

Company number

04374330

Registered office

Sports Club, The Recreation Ground
Shadowbrook Lane
Hampton-In-Arden
Solihull
West Midlands
B92 0DQ

HAMPTON-IN-ARDEN RECREATIONAL TRUST

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HAMPTON-IN-ARDEN RECREATIONAL TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and "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)" (effective 1 January 2019).

Objectives and activities

The company's object is the promotion of community participation in healthy recreation for the benefit of the inhabitants of the parish of Hampton In Arden, Solihull and the surrounding area by the provision of facilities for playing sports including, but not limited to, football, hockey and tennis.

It relies on the unpaid services of its trustees to further the objects of the charity.

Achievements and performance

Financial review

The hire of the facility and returns from the investment share portfolio generated a surplus for the year of £10,332 (2021: £218,597 deficit).

The increase of £228,929 being attributed to decreased spend on maintaining the facilities and increased donations received during the year. Now the effects of Covid-19 and the subsequent national lockdowns have subsided the pitch lettings income has increased back to pre-Covid levels during the year.

Structure, governance and management

Hampton In Arden Recreation Trust is a company limited by guarantee and is governed by its Memorandum and Articles of Association that were adopted on incorporation on 14 February 2002. It is registered as a charity with the Charities Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G J Holway

Ms J A Barnett

Mr S Bradley

Ms R K Fennell

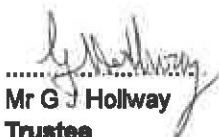
Mr W T Laverick

Mr C Barker

The appointment and eligibility of persons as directors is set out in the company's Articles of Association. The George Fentham Hampton in Arden Charity and Hampton in Arden Sports Club may appoint one trustee each. The Parish Council of Hampton in Arden may appoint three trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.


.....
Mr G J Holway
Trustee

Date: 12/2/23
.....

HAMPTON-IN-ARDEN RECREATIONAL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HAMPTON-IN-ARDEN RECREATIONAL TRUST

I report to the trustees on my examination of the financial statements of Hampton-in-Arden Recreational Trust (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Richard Horton FCCA
Chartered Certified Accountant
Jerroms

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

Dated: ...12/03/23.

HAMPTON-IN-ARDEN RECREATIONAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from:			
Charitable activities	3	55,281	16,683
Expenditure on:			
Charitable activities	4	44,949	235,280
Net income/(expenditure) for the year/ Net movement in funds		10,332	(218,597)
Fund balances at 1 April 2021		24,628	243,225
Fund balances at 31 March 2022		<u>34,960</u>	<u>24,628</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HAMPTON-IN-ARDEN RECREATIONAL TRUST

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	7	7,410		5,303	
Cash at bank and in hand		35,835		29,878	
		<u>43,245</u>		<u>35,181</u>	
Creditors: amounts falling due within one year	9	<u>(8,285)</u>		<u>(10,553)</u>	
Net current assets			<u>34,960</u>		<u>24,628</u>
Income funds					
Unrestricted funds			<u>34,960</u>		<u>24,628</u>
			<u>34,960</u>		<u>24,628</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 12/02/23.


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Mr G J Hollway
Trustee

Company registration number 04374330

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity Information

Hampton-in-Arden Recreational Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Sports Club, The Recreation Ground, Shadowbrook Lane, Hampton-In-Arden, Solihull, B92 0DQ, West Midlands.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Pitch lettings	47,739	16,683
Other income	7,542	-
	<u>55,281</u>	<u>16,683</u>

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Charitable Expenditure Heading 1 2022 £	Charitable Expenditure Heading 1 2021 £
Pitch rent and licenses	669	671
Pitch maintenance and lighting	39,858	231,541
Insurance	1,442	1,069
Equipment repairs	220	69
Accountancy	2,080	1,550
Subscriptions	187	-
Sundry expenses	406	380
Interest on bank loan	87	-
	<u>44,949</u>	<u>235,280</u>
	<u>44,949</u>	<u>235,280</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

7 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	2,413	4,317
Other debtors	4,084	-
Prepayments and accrued income	913	986
	<u>7,410</u>	<u>5,303</u>

HAMPTON-IN-ARDEN RECREATIONAL TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8	Loans and overdrafts		2022	2021
			£	£
	Bank loans		-	8,000
			<u>-</u>	<u>8,000</u>
	Payable within one year		-	8,000
			<u>-</u>	<u>8,000</u>
9	Creditors: amounts falling due within one year		2022	2021
		Notes	£	£
	Bank loans	8	-	8,000
	Other taxation and social security		-	423
	Trade creditors		8,105	2,130
	Accruals and deferred income		180	-
			<u>8,285</u>	<u>10,553</u>

10 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).