

Registered number  
04435273

Charity number  
1095628

The Gratton Trust  
(A company limited by guarantee)

Report of the Trustees and  
Unaudited Financial Statements

31 March 2025

**The Gratton Trust**  
**Report and accounts**  
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## **The Gratton Trust**

**Registered number:** 04435273

### **Legal and Administrative Information**

#### **Status**

The organisation is a charitable company limited by guarantee, incorporated on 10 May 2002, and registered as a charity on 01 April 2003. With effect from 27 Jan 2003 the Company took over the charitable activities previously undertaken by the Charitable Trust known as 'The Gratton Trust' (Registered Charity Number 1095628).

The Gratton Trust 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. Under those Articles, the members of the Board of Trustees are elected at the AGM to serve for a period of 3 years, subject to ratification at each AGM.

#### **Board of Trustees**

A Pletts

A Porteous (resigned 2 January 2025)

B Bond (resigned 2 May 2024)

B Hitchen Chairperson

C Dale Treasurer

G Dale

M Besant (appointed 6 March 2025)

M North

R Solomons

#### **Registered Office**

C/O Derbyshire Accountants Ltd

2 Fairfield

Whitchurch

Hampshire

RG28 7ES

#### **Accountants**

Derbyshire Accountants Ltd

Chartered Certified Accountants

2 Fairfield

Whitchurch

Hampshire

RG28 7ES

**The Gratton Trust****Registered number: 04435273****Report of the Board of Trustees for the year ended 31 March 2025**

The Board of Trustees presents its report and the unaudited financial statements for the year ended 31 March 2025.

**Objectives and activities**

The objectives of the trust are to promote, facilitate and provide for the public benefit recreational and leisure facilities for the community of Sutton Scotney and Hampshire. We aim to improve and enhance the conditions of life and well-being of our local inhabitants. Further, we offer education to children and young people by means of facilities for sporting and other recreational activities.

**Aims**

The Gratton Trust aims to secure and improve good quality local facilities to enable all sections of the community to participate in sport, play, informal recreation and cultural activities. Through our work we aim to improve health, wellbeing and quality of life for our community irrespective of age or ability.

**Risk Management**

The major risks to which the charity is exposed have been identified by the trustees. These risk assessments are monitored and reviewed on a monthly basis and the trustees are satisfied that controls are sufficiently in place for the safe and continued operation of the charity.

**Public Benefit**

In setting our objectives and planning our activities, the trustees give careful consideration to the Charity Commission's guidance on public benefit. Our work benefits people of all ages without restrictions of any kind. Many activities are free at the point of access to ensure that all are able to participate in our events and use our facilities.

**Key objectives for the year**

2024/2025 was another busy year for the charity. Our first event in the calendar was our established car boot sale in April, followed by another one in September. These continue to be very popular with the community. A fun dog show followed in May, followed by Grattonbury music festival in June. Grattonbury produced some challenges this year, due to appalling weather conditions, and therefore was not the financial success of previous years. A free Halloween event took place in October and in December, 'Jingle and Mingle' followed where we celebrated Christmas with carol singing and songs in the village hall. This was well attended and it was decided to repeat it again next year.

Regular maintenance has continued to be undertaken to maintain the facilities to the high standard they currently are. We enhanced the area by sowing wild flowers and the community orchard continues to thrive. We installed another bench along the Boardwalk to provide additional seating overlooking the river. Regular maintenance is carried out to the playground and defibrillator.

**The Gratton Trust****Registered number: 04435273****Report of the Board of Trustees for the year ended 31 March 2025**

Solar panels have now been installed on the front and back roof of the pavilion and additional loft installation in the roof space has been added. This is already proving a great benefit to the Gratton Trust.

Our new lawn mower has been delivered and is now producing a more efficient cut to our playing fields and surrounding area.

**Results**

The net inflow of funds for the year amounted to £395 (2024 - £2,582) and the fund balance at the end of the year stands at £275,688 (2024 - £275,293).

The financial statements on pages 6 to 11 give details of the resources arising in the year and their disposition.

**Responsibilities of the Board of Trustees**

Company law requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charitable company as at the balance sheet date and its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Board of Trustees should follow best practice and :

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

The Board of Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Members of the Board of Trustees**

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

The Trust is governed by a Board of a maximum of twelve trustees, listed on the previous page, who serve a three year term and then are eligible to stand for re-election. Trustees are appointed for the relevant experience and the breadth of contribution they can offer the charity.

All new trustees receive a briefing on their duties and obligations as trustees, are encouraged to attend relevant training and review Charity Commission guidance.

**The Gratton Trust**

**Registered number: 04435273**

**Report of the Board of Trustees for the year ended 31 March 2025**

The board of trustees meets twelve times a year for formal meetings and on an ad hoc basis as needed. There are no paid members of staff and all day to day running of the charity is undertaken by the trustees.

In accordance with company law, as the company's directors, we certify that :

- so far as we are aware, there is no relevant information of which the company's accountants are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's accountants are aware of that information.

Members of the charitable company guarantee to contribute an amount not exceeding £1 each to the assets of the charitable company in the event of winding up.

In preparing this report, the Trustees have taken advantage of the small company's exemptions provided by section 415A of the Companies Act 2006.

Approved by the Board and signed on its behalf by :

Benn Hitchen

Date : 4th December 2025

**The Gratton Trust**

**Registered number: 04435273**

**Independent Examiner's Report For the Year Ended 31 March 2025**

**INDEPENDENT EXAMINERS REPORT**

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 6 to 11.

**Respective responsibilities of Trustees and examiner**

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not required to be audited under part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*CA Derbyshire*

Charlotte Derbyshire FCCA  
Derbyshire Accountants Limited  
2 Fairfield  
Whitchurch  
Hampshire  
RG28 7ES

Date 22/12/2025

**The Gratton Trust**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

	Notes	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
<b>Incoming resources</b>			
<b>Grants</b>	Other Grants	7,470	18,000
		<u>7,470</u>	<u>18,000</u>
<b>Donations</b>	Donations received	845	1,793
	Restricted funds (Surgery and Friends)	-	-
	Donation of mower from Wonston Parish Council	2,801	-
	less: Donations paid	(230)	(330)
		<u>3,416</u>	<u>1,463</u>
<b>Other</b>	Bank interest	1,730	244
	Prior year adjustment	-	-
	Car park hire	800	-
	Pavillion hire	1,235	3,540
	Share of Electricity	1,098	5,392
	Miscellaneous income	1,101	-
	Profit on sale of mower	260	-
		<u>6,224</u>	<u>9,176</u>
<b>Fund raising</b>	Dog Show	457	609
	Football club	2,620	1,950
	Grattonbury	5,634	8,100
	Car Boot	2,105	2,407
	Circus/Halloween	661	3,814
	Jingle & Mingle	269	427
	Tennis club donation	1,390	1,205
		<u>13,136</u>	<u>18,512</u>
<b>Total incoming resources</b>		<b>30,246</b>	<b>47,151</b>
<b>Cost of generating funds</b>			
	Fundraising and function costs	6,084	10,304
	Other direct costs	327	196
	Playground	918	1,281
	Total costs of generating funds	<u>7,329</u>	<u>11,781</u>
<b>Net incoming resources</b>		<b><u>22,917</u></b>	<b><u>35,370</u></b>



**The Gratton Trust**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

	Notes	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
<b>Resources expended</b>			
Accountancy fees		821	781
Boardwalk		-	2,758
Depreciation - buildings		5,514	5,514
Depreciation - equipment		8,034	3,179
Electricity		(1,918)	8,771
Insurances		2,261	3,663
Miscellaneous purchases		399	-
Repairs and maintenance		7,149	7,665
Water rates		160	191
Website		102	266
<b>Total expenditure</b>		<b>22,522</b>	<b>32,788</b>
<b>Net inflow/(outflow) of funds in the year</b>		<b>395</b>	<b>2,582</b>
<b>Total funds brought forward</b>		275,293	272,711
<b>Total funds at 31 March 2025</b>		<b>275,688</b>	<b>275,293</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**The Gratton Trust**  
**Registered number: 4435273**  
**Balance Sheet**  
**as at 31 March 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	3	216,776	199,688
<b>Current assets</b>			
Debtors	12,799	-	-
Cash at bank and in hand	62,034	76,245	76,245
	74,833	76,245	76,245
<b>Creditors: amounts falling due within one year</b>	(15,921)	(640)	(640)
<b>Net Current assets</b>		58,912	75,605
<b>Net assets</b>		275,688	275,293
<b>Unrestricted funds</b>			
General funds		275,688	275,272
		275,688	275,272
<b>Restricted funds</b>		-	21
<b>Total funds</b>		275,688	275,293

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

*Benn Hitchen*

Director

Approved by the board on 4 December 2025

**The Gratton Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

***Incoming resources***

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expenses***

Expenditure is recognised on an accrual basis as the liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds compromise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes the costs that can be allocated directly to such activities.

***Fixed assets***

Fixed assets are states at cost less accumulated depreciation. Depreciation is provided at rates to write off the cost of each asset over its expected useful life. It is calculated on the original cost of the assets at the following rates :-

Freehold buildings	2% on cost
Plant & equipment	20% reducing balance

**The Gratton Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

<b>2 Fund raising costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Grattonbury	4,557	4,965
Halloween	188	135
Tennis	900	924
Circus	-	3,872
Car Boot	254	340
Dog Show	62	68
Jingle & Mingle	123	-
	<u>6,084</u>	<u>10,304</u>

<b>3 Tangible fixed assets</b>	<b>Land and buildings</b>	<b>Plant and machinery etc</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2024	275,695	57,967	333,662
Additions	-	31,576	31,576
Disposals	-	(7,000)	(7,000)
At 31 March 2025	<u>275,695</u>	<u>82,543</u>	<u>358,238</u>
<b>Depreciation</b>			
At 1 April 2024	85,542	48,432	133,974
Charge for the year	5,514	8,034	13,548
Depreciation on disposals	-	(6,060)	(6,060)
At 31 March 2025	<u>91,056</u>	<u>50,406</u>	<u>141,462</u>
<b>Net book value</b>			
At 31 March 2025	<u>184,639</u>	<u>32,137</u>	<u>216,776</u>
At 31 March 2024	<u>190,153</u>	<u>9,535</u>	<u>199,688</u>

**The Gratton Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**4 Lease of land**

On the 12 March 2004 the Company was granted a 25 year lease of a recreation ground at Sutton Scotney known as "The Gratton" for an annual rent of £1. Subsequently, in 2021 a new lease was granted for a period of 50 years at the same rate of an annual rent of £1.

**5 Trustee Remuneration and related party transactions**

No members of the management committee received any remuneration during the year (2024: none).

Expenses totalling £7,578 (2024: £9,088) were reimbursed to 6 Trustees during the year for genuine business expenses.

**6 Taxation**

The Gratton Trust is a registered charity and is exempt from corporation tax on its activities so long as the income does not arise from trading and is applied for charitable purposes within the original terms of the exemption.

**7 Analysis of Net Assets Between Funds**

	<b>General Funds £</b>	<b>Restricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Tangible fixed assets	216,776	-	-	216,776
Current assets	74,833	-	-	74,833
Current liabilities	(15,921)	-	-	(15,921)
Net assets at 31 March 2025	<u>275,688</u>	<u>-</u>	<u>-</u>	<u>275,688</u>