

Registered number
10355426

Master Park Pavilion Charity

Report and Accounts

31 March 2025

Master Park Pavilion Charity**Registered number: 10355426****Trustees' Report**

The trustees present their report and accounts for the year ended 31 March 2025.

Principal activities

The charity's principal activity during the year continued to be the development of a new pavilion in Master Park, Oxted, to replace an outdated one, for the benefit of the local cricket and football clubs and the wider community.

Trustees

The following persons served as trustees during the year:

Philip Trayner
Roger Thomas
Robert Sayer
Peter Giles (resigned 31 October 2024)
Neil Rivers (resigned 31 October 2024)
Ian Beagley (resigned 14 August 2024)
Ian Gibson (resigned 31 October 2024)

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the trustees on 14 December 2025 and signed on its behalf.

Philip Trayner
Trustee

Master Park Pavilion Charity
Independent auditor's report
to the Trustees

Opinion

We have audited the accounts of Master Park Pavilion Charity (the 'charity') for the year ended 31 March 2025 which comprise the Profit and Loss Account, the Balance Sheet and notes to the accounts, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the company's affairs as at 31 March 2025 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the accounts and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the accounts themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Master Park Pavilion Charity
Independent auditor's report
to the Trustees

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

A further description of our responsibilities for the audit of the accounts is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Gary Lowe
(Senior Statutory Auditor)
for and on behalf of
G J Lowe Ltd
Statutory Auditor
14 December 2025

Pennyweights

Kenley

CR8 5HB

**Master Park Pavilion Charity
Income and Expenditure Account
for the year ended 31 March 2025**

	2025 £	2024 £
Receipts	2,135,173	654,537
Administrative expenses	(20,641)	(2,712)
Operating profit	<u>2,114,532</u>	<u>651,825</u>
Interest receivable	850	310
Profit before taxation	<u>2,115,382</u>	<u>652,135</u>
Tax on profit	-	-
Profit for the financial year	<u>2,115,382</u>	<u>652,135</u>

Master Park Pavilion Charity**Registered number:** 10355426**Balance Sheet****as at 31 March 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	2,849,994	638,144
Current assets			
Debtors	4	6,588	-
Cash at bank and in hand		53,645	117,834
		<u>60,233</u>	<u>117,834</u>
Creditors: amounts falling due within one year	5	(43,130)	(4,263)
Net current assets		<u>17,103</u>	<u>113,571</u>
Net assets		<u>2,867,097</u>	<u>751,715</u>
Capital and reserves			
Pavillion rebuilding fund		2,808,127	690,298
Operating activities fund		58,970	61,417
Shareholders' funds		<u>2,867,097</u>	<u>751,715</u>

The trustees acknowledge their 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Philip Trayner

Trustee

Approved by the board on 14 December 2025

Master Park Pavilion Charity
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).

Income

Income includes the receipt of donations from both businesses and individuals and grants.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	none
Plant and machinery	over 5 years

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees

	2025 Number	2024 Number
Average number of persons employed by the company	<u>3</u>	<u>2</u>

3 Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2024	638,144
Additions	<u>2,211,850</u>
At 31 March 2025	<u>2,849,994</u>
Depreciation	
At 31 March 2025	<u>-</u>

Master Park Pavilion Charity
Notes to the Accounts
for the year ended 31 March 2025

Net book value

At 31 March 2025

2,849,994

At 31 March 2024

638,144

4 Debtors

2025

2024

£

£

Other debtors

6,588

-

5 Creditors: amounts falling due within one year

2025

2024

£

£

Other creditors

43,130

4,263

6 Other information

Master Park Pavilion Charity is a private company limited by guarantee and incorporated in England. Its registered office is:

The Park Hub

Church Lane

RH8 9LD

Master Park Pavilion Charity
Detailed profit and loss account
for the year ended 31 March 2025

This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Receipts	2,135,173	654,537
Administrative expenses	(20,641)	(2,712)
Operating profit	<u>2,114,532</u>	<u>651,825</u>
Interest receivable	850	310
Profit before tax	<u>2,115,382</u>	<u>652,135</u>

Master Park Pavilion Charity
Detailed profit and loss account
for the year ended 31 March 2025

This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Receipts		
Donations - Business	70,059	29,042
Donations - Grants	2,054,788	529,267
Donations - Individuals	2,088	96,228
Room hire	8,238	-
	<u>2,135,173</u>	<u>654,537</u>
Administrative expenses		
Premises costs:		
Rent	700	200
	<u>700</u>	<u>200</u>
General administrative expenses:		
Telephone and internet	359	-
Information and publications	939	-
Insurance	3,116	252
Software	5,030	-
Repairs and maintenance	180	-
Sundry expenses	3,206	156
	<u>12,830</u>	<u>408</u>
Legal and professional costs:		
Accountancy fees	5,529	1,250
Solicitors fees	-	841
Advertising and PR	1,548	-
Other legal and professional	34	13
	<u>7,111</u>	<u>2,104</u>
	<u>20,641</u>	<u>2,712</u>