

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2025
for
Surrey Squash

Harlands Accountants (Newquay) Limited
35 High Cross Street
St Austell
Cornwall
PL25 4AN

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for the Year Ended 30 April 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of 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

Purposes and Activities

1.1 The object of Surrey Squash is:

The promotion of community participation in healthy recreation for the public benefit by the provision of facilities for playing the sports of squash and squash 57 in the county of Surrey and the London boroughs of Merton, Wandsworth, Richmond, Sutton, Croydon, Lambeth and the Royal Borough of Kingston upon Thames and the advancement of amateur sport for the public benefit by encouraging and facilitating participation in the sports of squash and squash 57 in the county of Surrey and the London boroughs of Merton, Wandsworth, Richmond, Sutton, Croydon, Lambeth and the Royal Borough of Kingston upon Thames.

1.2 The main activities are to:

- (a) act as the representative body for squash and squash 57 clubs and organisations in Surrey and represent Surrey at the council of the national governing body of the sport, England Squash;
- (b) promote and encourage the games of squash and squash 57 and further their growth and development at all levels in Surrey whilst reflecting equal opportunities for all;
- (c) maintain and uphold the objectives and bye-laws of England Squash;
- (d) provide local administration and liaison with members;
- (e) train, select and manage county teams;
- (f) arrange Surrey Individual championships;
- (g) arrange Surrey Inter-Club competitions on a league or knock out basis; and
- (h) undertake any further activities which are consistent with its object.

1.3 We have had regard to the guidance on public benefit issued by the Charity Commission.

1.4 Volunteers

The trustees want to acknowledge the very significant role played by volunteers, in particular the members of the Committee of Surrey Squash as well as those helping at tournaments and events. They have put in many hours of work helping to ensure the success of squash in the county.

Achievements and Performance

2.1 Our strategy is twofold - firstly, to meet the needs of current players and provide opportunities for them to continue playing, whatever their level; secondly to attract new players across the age spectrum. The trustees are satisfied that the charity's activities have been conducted in accordance with implementation of this strategy and good progress has been made towards our five main initiatives, which are:

1. Supporting and working with clubs, leisure centres and other facilities.
2. Supporting coaches and their coaching businesses.
3. Increasing junior participation and supporting the junior game.
4. Building greater awareness of both squash and squash 57.
5. Attracting and maintaining funding.

FINANCIAL REVIEW

Financial position

3.1 The key financial figures for the year are as follows:

- Income £62,504. Expenditure £89,673. Movement on investments £172. Net loss £27,341.
- Total Funds on 30.04.25 £186,964 of which cash £34,999.

3.2 The Association is in a sound financial position. The policy on holding reserves is as follows: Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Surrey Squash

Report of the Trustees
for the Year Ended 30 April 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

4.1 The charity is constituted as a Charitable Incorporated Organisation (CIO) and its governing document is a constitution.

4.2 The first trustees were appointed by the Committee of Surrey Squash (then an unincorporated association). In terms of the Constitution -

The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed, or as an additional charity trustee, provided there are no more than six trustees at any one time.

4.3 As permitted by the Constitution, we have delegated the management of Surrey Squash to a Committee. The Committee is entrusted with the day-to-day running of the Association and for this purpose -

- It has the power to act in all matters relating to the organisation and the playing of squash and squash 57 in Surrey in accordance with the Objective.

- It shall employ the funds of the Association in such manner as it deems to be in the best interests of the games of squash and squash 57 in Surrey.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
CEO12284 (England and Wales)

Registered Charity number
1174764

Registered office
Unit 3
Birtley Courtyard
Bramley
Surrey
GU5 0LA

Trustees
J N Hughes
P Fleming
C Watson
S Baillie
C Browning

Independent Examiner
Harlands Accountants (Newquay) Limited
35 High Cross Street
St Austell
Cornwall
PL25 4AN

Approved by order of the board of trustees on 27 October 2025..... and signed on its behalf by:



.....
J N Hughes - Trustee

**Independent Examiner's Report to the Trustees of
Surrey Squash**

Independent examiner's report to the trustees of Surrey Squash ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2025.

Responsibilities and basis of report

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

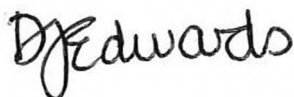
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Deborah Edwards

Harlands Accountants (Newquay) Limited
Unit 3 Southview House
St Austell Enterprise Park
St Austell
Cornwall PL25 4EJ

Date:27/10/2025.....

Surrey Squash

Statement of Financial Activities
for the Year Ended 30 April 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,690	-	2,690	3,485
Other trading activities	2	56,932	-	56,932	53,338
Investment income	3	2,882	-	2,882	2,207
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total		62,504	-	62,504	59,030
EXPENDITURE ON					
Charitable activities					
Charitable		89,673	-	89,673	68,666
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net gains/(losses) on investments		(172)	-	(172)	8,546
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		(27,341)	-	(27,341)	(1,090)
RECONCILIATION OF FUNDS					
Total funds brought forward		203,575	10,730	214,305	215,395
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>176,234</u>	<u>10,730</u>	<u>186,964</u>	<u>214,305</u>

The notes form part of these financial statements

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	6	19,023	-	19,023	26,280
Investments	7	139,305	-	139,305	139,476
Cash at bank		24,269	10,730	34,999	52,067
		<u>182,597</u>	<u>10,730</u>	<u>193,327</u>	<u>217,823</u>
CREDITORS					
Amounts falling due within one year	8	(6,363)	-	(6,363)	(3,518)
		<u>176,234</u>	<u>10,730</u>	<u>186,964</u>	<u>214,305</u>
NET CURRENT ASSETS					
		<u>176,234</u>	<u>10,730</u>	<u>186,964</u>	<u>214,305</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>176,234</u>	<u>10,730</u>	<u>186,964</u>	<u>214,305</u>
NET ASSETS					
		<u><u>176,234</u></u>	<u><u>10,730</u></u>	<u><u>186,964</u></u>	<u><u>214,305</u></u>
FUNDS					
Unrestricted funds	9			176,234	203,575
Restricted funds				10,730	10,730
TOTAL FUNDS					
				<u><u>186,964</u></u>	<u><u>214,305</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

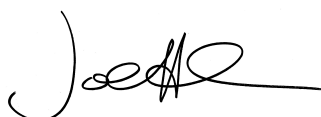
The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27th October 2025 and were signed on its behalf by:



J N Hughes - Trustee

Notes to the Financial Statements
for the Year Ended 30 April 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
League & Tournament Income	31,039	24,129
England Squash Rebates	25,893	29,209
	<u>56,932</u>	<u>53,338</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Investment Income	<u>2,882</u>	<u>2,207</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,485	-	3,485
Other trading activities	53,338	-	53,338
Investment income	2,207	-	2,207
	<hr/>	<hr/>	<hr/>
Total	59,030	-	59,030
	<hr/>	<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
Charitable	68,516	150	68,666
	<hr/>	<hr/>	<hr/>
Net gains on investments	8,546	-	8,546
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(940)	(150)	(1,090)
	<hr/>	<hr/>	<hr/>
RECONCILIATION OF FUNDS			
Total funds brought forward	204,515	10,880	215,395
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	203,575	10,730	214,305
	<hr/>	<hr/>	<hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	7,185	2,280
Other debtors	11,838	24,000
	<hr/>	<hr/>
	19,023	26,280
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

7. CURRENT ASSET INVESTMENTS

	2025 £	2024 £
Investment portfolio	139,305	139,476

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	5,363	2,518
Accruals and deferred income	1,000	1,000
	6,363	3,518

9. MOVEMENT IN FUNDS

	At 1.5.24 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	203,575	(27,341)	176,234
Restricted funds			
Restricted	10,730	-	10,730
TOTAL FUNDS	214,305	(27,341)	186,964

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	62,504	(89,673)	(172)	(27,341)
TOTAL FUNDS	62,504	(89,673)	(172)	(27,341)

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	204,515	(940)	203,575
Restricted funds			
Restricted	10,880	(150)	10,730
TOTAL FUNDS	215,395	(1,090)	214,305

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	59,030	(68,516)	8,546	(940)
Restricted funds				
Restricted	-	(150)	-	(150)
TOTAL FUNDS	<u>59,030</u>	<u>(68,666)</u>	<u>8,546</u>	<u>(1,090)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	204,515	(28,281)	176,234
Restricted funds			
Restricted	10,880	(150)	10,730
TOTAL FUNDS	<u>215,395</u>	<u>(28,431)</u>	<u>186,964</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	121,534	(158,189)	8,374	(28,281)
Restricted funds				
Restricted	-	(150)	-	(150)
TOTAL FUNDS	<u>121,534</u>	<u>(158,339)</u>	<u>8,374</u>	<u>(28,431)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2025.