

Charity registration number 1180381 (England and Wales)

**CLAYGATE RECREATION GROUND TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# CLAYGATE RECREATION GROUND TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	J Snelling	
	T Nuthall	
	H E Jones	
	R C Jones	
	A Brown	
	I Cunningham	
	D Leonard	
	L Smith	
	B Full	
	E Coomes	(Appointed 1 June 2024)
	N Hemmings	(Appointed 1 June 2024)
Charity number (England and Wales)	1180381	
Principal address	Pavilion Claygate Recreation Ground Dalmore Avenue Claygate Esher Surrey KH10 0HQ	
Independent examiner	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF	

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# CLAYGATE RECREATION GROUND TRUST

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# CLAYGATE RECREATION GROUND TRUST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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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 charity's governing document, the Charities Act 2011 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 charity's objects are:

- a) To manage Claygate Recreation Ground and the adjacent woodland for the benefit of the inhabitants of Claygate and the neighbourhood in accordance with a lease granted to trustees for the trust by Elmbridge Borough Council.
- b) To provide such other facilities for recreational pursuits and other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the people resident in Claygate and the surrounding areas as the committee of management of the trust shall think fit from time to time.

There has been no change in these during the year.

#### **Public Benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The trustees whilst volunteers seek to represent the diverse aspects of the Claygate community and those organisations which use the Rec as home venue for their sporting activities, predominantly Claygate Cricket Club and Claygate Royals Football Club. A list of the trustees can be found at Appendix 'A'.

The formal aspects of this report i.e. the Accounts cover the period 1 April 2024 to 31 March 2025, however this report covers activities through to the current time. The logic for doing so is simple, the accounts represent what has gone, but it is important that we acknowledge the challenges and celebrate recent achievements.

The facilities the trust provides are for recreational pursuit, be that formally organised, informally organised or as a sole endeavour. The only differentiation made is that the trust charges users for organised sport as well as anyone who uses the grounds/ facilities as part of a leisure business.

The recreation ground is the home for Claygate Cricket Club and congratulations to them for the fantastic levels of participation at all age levels. It is also home to the junior and veteran sides of the Claygate Royals Football Club.

But recreation is not all about team games. We host thriving fitness/ wellbeing groups, ad hoc games of football, rounders, netball/basketball as well as dog walkers, dog training groups and people who just enjoy the ambience and the diverse nature of the recreation ground.

We are fortunate that we also have a playground. Whilst the playground is managed by Elmbridge Borough Council it undoubtedly contributes to the achievement of our purpose. Elmbridge Borough council is without doubt the Trust's most important partner.

Our grounds are complemented by the café and our events room Treetops.

The café had been leased to PITP UK Limited for the past four and a half years. In July 2025, the Trust accepted PITP UK's surrender of the lease and agreed a new lease with On The Rec Limited. OTR is owned and run by local Claygate residents Hugh and Sherill Taggart. It will continue to provide a focal point for many in the community throughout the week and a great resource for those who wish to have a more passive approach to recreation. The Trust is confident that OTR will invest in the café and ensure that the service and menu meet the needs and tastes of all users of the recreation ground.

Treetops is an established venue for fitness groups, events and meetings and children's parties.

#### **Vision**

Our vision has not changed. The Trustees are a group of people who are unstinting in their contribution, who come from a mixture of backgrounds and experience and make up a team that coalesces around our purpose and vision.

# CLAYGATE RECREATION GROUND TRUST

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Events

##### Claygate Country 5 2025

The Claygate Country 5 was well supported by local running clubs and local residents with over 370 runners which has been the largest field since pre COVID.

##### Claygate Flower and Village Show

The Claygate Flower and Village Show is probably the most important event in the social calendar of Claygate and is organised and run by a devoted team of volunteers. It would be remiss not to recognise the efforts that went into the organisation of this year's event. The show committee's commitment, dedication and hard work was outstanding.

##### Gig on the Rec

The Gig on the Rec is the largest fund raising event for the Trust. It follows on from the Claygate Flower and Village Show but the reality is that planning starts the year before.

The planning was undertaken by a small team which this year has included Alan Brown, Lucy Smith, Declan Leonard, Geoff Eden, Paul Butler and Nick Stafford.

This year they produced a great event with all tickets sold out beforehand. The people of Claygate turned out in large numbers and partied right to the end. The Trust would like to thank the magnificent performers on the night as well as the team and the trustees who stewarded the event.

#### The Pavilion 2025

Maintaining the Pavilion presents significant challenge. Whilst it is still essentially a recently built asset, the upkeep and maintenance is significant.

Nevertheless, the Pavilion has now been open for almost five years. All the necessary support contracts are in place and the fabric and services are being maintained to a regular cycle.

Of course, as a well-used building, there continue to be challenges and issues over the last year ensuring we continue to learn how to get the best from our wonderful asset. In the coming year, the Trust hopes to redecorate the Pavilion in line with the customary five year cycle.

Treetops continues to be well used for classes during the week, although there is significant competition from other venues within Claygate for such class based activity. Weekend utilisation continues to be somewhat less than desired although it is frequently used as a venue for children's birthday parties.

#### Financial Review

During the year ended 31 March 2025, total income was £116,461 compared to £118,172 in the previous financial year to 31 March 2024.

Although total income decreased compared to prior year, this was largely due to the receipt of a £10,000 grant in December 2023 for the installation of solar panels on the Pavilion roof. Otherwise, income increased in certain areas. Charitable activities benefited from higher Gig on the Rec income offset by lower variable café rental charges.

The grant from Elmbridge Borough Council to support the upkeep of the grounds remained unchanged at £33,230 (as it has done since 2004).

Total expenditure was £111,902 (2024: £105,666) covering essential grounds and pavilion maintenance and general administration. The increase in costs is primarily due to increases in repairs and maintenance (+£2,566), Gig on the Rec (+£2,452), utilities (£2,424) offset by lower water charges and legal fees.

# CLAYGATE RECREATION GROUND TRUST

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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The Trust continues to keep the level of operating expenditure for the pavilion and grounds under review in an economic environment where inflation remains a factor. The investment in solar panels for the pavilion resulted in a net reduction in electricity charges of £3,049 (23/24: £360). In the 18 months to the end of June 2025, the Trust had recouped 25% of the cost of the solar panels.

Repair and maintenance costs increased by 5% to £52,171 (2024: £49,605). This was attributable to £2,800 spent on installing security bollards at the main gates to the recreation ground and the replacement of gas struts to the pedestrian gates in order to keep children and pets safely inside the grounds. The Trust is keen to emphasise the safety factors involved in the fitting of these gas struts and the significant cost being incurred in carrying out repairs following recent damage. Cost increases in cleaning and general building repairs were offset by a £770 reduction (29%) in tree removal costs. It is expected that there will be a significant increase in tree removal costs in the next 12-18 months with the removal of the majority of the ash trees on the recreation ground that have been confirmed to be impacted by ash die-back disease. Non-cash depreciation charges were £13,635 (2024: £13,765).

There was capital expenditure of £994 during the year ended 31 March 2025 (2024: £5,763) which related almost entirely to the purchase of three accessible picnic benches for the recreation ground. This purchase was 50% funded by a grant obtained from Claygate Parish Council.

At 31 March 2025, total income funds stood at £588,675 (31 March 2025: £584,116) primarily comprising fixed assets of £497,552.

The reserves policy of the Trust reflects the Charity Commission guidance on the issues that need to be considered. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least circa six months' future cash requirements. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding or a significant increase in running costs, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trust has worked to identify the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **The Future**

The Trust operates feedback pathways to keep trustees abreast of changing needs and any concerns. These include our Facebook page, email and feedback at the café.

The reality is that given the financial restraints within which the trust must operate, there is a limit as to what can be achieved.

A 2024 Claygate wide survey highlighted that people thought that an outdoor gymnasium would be an opportunity to improve the facilities on the recreation ground. Consequently, the Trust will soon install an outdoor gym once the necessary licence has been approved by Elmbridge Borough Council. The cost of this project has been generously funded by a £20,000 grant from the National Lottery in May 2025.

The Trust remains keen to address the issue of drainage that arises during the winter months and is exploring the options around providing additional paths around the perimeter of the recreation ground. The Multi Use Games Area also needs a refresh. All these ambitions are currently beyond the Trust's financial resources. The Trust needs to step up once again into fund-raising mode and would benefit from someone more experienced in fund raising skills.

#### **Structure, governance and management**

The charity is a charitable incorporated organisation registered on 19 October 2018.

# CLAYGATE RECREATION GROUND TRUST

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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The trustees who served during the year and up to the date of signature of the financial statements were:

J Snelling	
T Nuthall	
H E Jones	
G D Incedon	(Resigned 31 October 2024)
J Harding	(Resigned 31 May 2024)
M D Rollings	(Resigned 31 May 2024)
H G Taggart	(Resigned 30 April 2025)
R C Jones	
A Brown	
I Cunningham	
D Leonard	
L Smith	
B Full	
E Coomes	(Appointed 1 June 2024)
N Hemmings	(Appointed 1 June 2024)

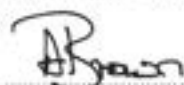
### *Recruitment and appointment of trustees*

Trustees are recruited by 2 means; through represented organisations and from the general public within Claygate and beyond. There is capacity for 9 Trustees to represent organisations on the Trust as follows:

Claygate Cricket Club, Claygate Royals Football Club, Claygate Parish Council, Elmbridge Borough Council, Claygate Youth Club, Claygate Primary School, Claygate Village Association, Claygate Village and Flower Show and Holy Trinity Church. In addition, there are 7 resident Trustee positions. Trustees who represent organisations are recruited from within the specific organisation. Resident Trustees are recruited locally via word of mouth, social media, newsletters and general noticeboards. Once nominations for a Trustee position have been received, potential candidates are interviewed for their suitability and subsequently a Trustee is selected.

The day to day activities of the pavilion are managed by the trustees. The Trust has engaged a bookings manager for a few hours a week to assist with the management of the Treetops bookings.

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



A Brown  
Trustee

Date: 18<sup>9</sup>/25

# CLAYGATE RECREATION GROUND TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CLAYGATE RECREATION GROUND TRUST

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I report to the trustees on my examination of the financial statements of Claygate Recreation Ground Trust (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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.

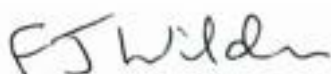
#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



**F J Wilde FCCA MBA DChA**

Warner Wilde  
4 Marigold Drive  
Bisley  
Surrey  
GU24 9SF

Date: 26 September 2025



# CLAYGATE RECREATION GROUND TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	34,478	-	34,478	33,465	10,000	43,465
Charitable activities	4	81,171	-	81,171	73,651	-	73,651
Investments	5	812	-	812	906	-	906
Other income	6	-	-	-	150	-	150
<b>Total income</b>		<u>116,461</u>	<u>-</u>	<u>116,461</u>	<u>108,172</u>	<u>10,000</u>	<u>118,172</u>
<b>Expenditure on:</b>							
Raising funds	7	741	-	741	663	-	663
Charitable activities	8	99,775	11,386	111,161	93,584	11,419	105,003
<b>Total expenditure</b>		<u>100,516</u>	<u>11,386</u>	<u>111,902</u>	<u>94,247</u>	<u>11,419</u>	<u>105,666</u>
<b>Net income/(expenditure) and movement in funds</b>		15,945	(11,386)	4,559	13,925	(1,419)	12,506
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>362,406</u>	<u>221,710</u>	<u>584,116</u>	<u>348,481</u>	<u>223,129</u>	<u>571,610</u>
<b>Fund balances at 31 March 2025</b>		<u>378,351</u>	<u>210,324</u>	<u>588,675</u>	<u>362,406</u>	<u>221,710</u>	<u>584,116</u>

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

# CLAYGATE RECREATION GROUND TRUST

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	13		497,552		510,675
<b>Current assets</b>					
Debtors	14	12,525		16,048	
Cash at bank and in hand		87,177		65,793	
		99,702		81,841	
Creditors: amounts falling due within one year	15	(8,579)		(8,400)	
<b>Net current assets</b>			91,123		73,441
<b>Total assets less current liabilities</b>			588,675		584,116
<b>The funds of the charity</b>					
Restricted income funds	16	210,324		221,710	
Unrestricted funds	17	378,351		362,406	
		588,675		584,116	

The financial statements were approved by the trustees on 18<sup>th</sup>/25.



A Brown  
Trustee

# CLAYGATE RECREATION GROUND TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Claygate Recreation Ground Trust is a charitable incorporated organisation.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)". 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. 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.

# CLAYGATE RECREATION GROUND TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as (i) there is a legal or constructive obligation committing the Trust to that expenditure (ii) it is probable that settlement will be required and (iii) the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	2% per annum
Containers & equipment	10% or 20% reducing balance
Wickets	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 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.

#### 1.9 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.

# CLAYGATE RECREATION GROUND TRUST

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

### 1 Accounting policies

(Continued)

#### **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.

#### 1.10 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 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	1,248	-	1,248	235	-	235
Grants	33,230	-	33,230	33,230	10,000	43,230
	<u>34,478</u>	<u>-</u>	<u>34,478</u>	<u>33,465</u>	<u>10,000</u>	<u>43,465</u>

# CLAYGATE RECREATION GROUND TRUST

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

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable Activities</b>		
Ancillary trading income	15,685	13,635
<b>Rental Activities</b>		
Charitable rental income	65,486	60,016
	<u>81,171</u>	<u>73,651</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	812	906
	<u>812</u>	<u>906</u>

### 6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Small grants	-	150
	<u>-</u>	<u>150</u>

### 7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Advertising	741	663
	<u>741</u>	<u>663</u>

# CLAYGATE RECREATION GROUND TRUST

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

### 8 Expenditure on charitable activities

	Charitable Activities 2025 £	Charitable Activities 2024 £
<b>Direct costs</b>		
Depreciation and impairment	13,635	13,765
Rates and utilities	17,107	18,177
Insurance	1,820	1,596
Repairs and maintenance	52,171	49,605
Administration and general expense	8,262	7,277
GOTR	16,116	13,664
Pavilion open day	-	(1,257)
	<u>109,111</u>	<u>102,827</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	566	750
Governance	1,484	1,426
	<u>111,161</u>	<u>105,003</u>
<b>Analysis by fund</b>		
Unrestricted funds	99,775	93,584
Restricted funds	11,386	11,419
	<u>111,161</u>	<u>105,003</u>

### 9 Support costs allocated to activities

	2025 £	2024 £
Legal and professional	566	750
Governance costs	1,484	1,426
	<u>2,050</u>	<u>2,176</u>
<b>Analysed between:</b>		
Charitable Activities	<u>2,050</u>	<u>2,176</u>

### 10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for other financial services	1,375	1,335
Depreciation of owned tangible fixed assets	<u>13,635</u>	<u>13,765</u>

# CLAYGATE RECREATION GROUND TRUST

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

### 11 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

### 12 Taxation

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

### 13 Tangible fixed assets

	Leasehold improvements £	Containers & equipment £	Wickets £	Total £
<b>Cost</b>				
At 1 April 2024	549,548	27,322	3,155	580,025
Additions	-	512	-	512
	<u>549,548</u>	<u>27,834</u>	<u>3,155</u>	<u>580,537</u>
At 31 March 2025	549,548	27,834	3,155	580,537
<b>Depreciation and impairment</b>				
At 1 April 2024	53,514	12,681	3,155	69,350
Depreciation charged in the year	11,451	2,184	-	13,635
	<u>64,965</u>	<u>14,865</u>	<u>3,155</u>	<u>82,985</u>
At 31 March 2025	64,965	14,865	3,155	82,985
<b>Carrying amount</b>				
At 31 March 2025	<u>484,583</u>	<u>12,969</u>	<u>-</u>	<u>497,552</u>
At 31 March 2024	<u>496,034</u>	<u>14,641</u>	<u>-</u>	<u>510,675</u>

In 2021, expenditure of £690,161 was recovered under a property development agreement with Elmbridge Borough Council and is not included within the leasehold improvements shown above.

### 14 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	4,723	6,874
Other debtors	4,302	3,315
Prepayments and accrued income	3,500	5,859
	<u>12,525</u>	<u>16,048</u>



# CLAYGATE RECREATION GROUND TRUST

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

### 15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	4,794	4,905
Other creditors	250	250
Accruals and deferred income	3,535	3,245
	<u>8,579</u>	<u>8,400</u>

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Pavilion Rebuild project	212,033	-	(10,276)	201,757
Claygate Sign	656	-	(131)	525
Solar Panels	9,021	-	(979)	8,042
	<u>221,710</u>	<u>-</u>	<u>(11,386)</u>	<u>210,324</u>

#### Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Pavilion Rebuild project	222,309	-	(10,276)	212,033
Claygate Sign	820	-	(164)	656
Solar Panels	-	10,000	(979)	9,021
	<u>223,129</u>	<u>10,000</u>	<u>(11,419)</u>	<u>221,710</u>

### 17 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 £	At 31 March 2025 £
General funds	362,406	116,461	(100,516)	378,351
	<u>362,406</u>	<u>116,461</u>	<u>(100,516)</u>	<u>378,351</u>

# CLAYGATE RECREATION GROUND TRUST

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

### 17 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	348,481	108,172	(94,247)	362,406

### 18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	287,228	210,324	497,552
Current assets/(liabilities)	91,123	-	91,123
	<u>378,351</u>	<u>210,324</u>	<u>588,675</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	288,965	221,710	510,675
Current assets/(liabilities)	73,441	-	73,441
	<u>362,406</u>	<u>221,710</u>	<u>584,116</u>