

LITTLE HORWOOD RECREATION GROUND

England & Wales · Charity number 295245

Details

Status Registered

Legal form Other

Registered 1986-10-22

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

Contact

Address Harefields
Winslow Road
Little Horwood
Milton Keynes
Bucks
MK17 0PD

Phone 01525383484

Email bwwfca@gmail.com

Activities

Objects: A PLACE OF RECREATION FOR THE NEIGHBOURING POPULATION.

Activities: To provide and maintain recreational facilities for the village of Little Horwood in the area known as "The Recreation Ground"

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** PARISH OF LITTLE HORWOOD
- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£20,805	£18,001	-	-
2023-12-31	£30,941	£22,671	-	-
2022-12-31	£25,868	£27,530	-	-
2021-12-31	£26,004	£18,299	-	-
2020-12-31	£8,414	£13,279	-	-

Trustees

Name	Role	Appointed
Shirley Anne Spurrell	Chair	2021-04-15
Adam William Howe		2021-05-10
Nick Derry		2024-05-08
ROBERT PHILIP GEORGE CURTIS		2011-03-14

LITTLE HORWOOD RECREATION GROUND

England & Wales - Charity number 295245

Accounts

LITTLE HORWOOD RECREATION GROUND

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

CHARITY NUMBER 295245

LITTLE HORWOOD RECREATION GROUND
FINANCIAL STATEMENT FOR THE YEAR ENDED
31 DECEMBER 2023

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1. Legal and administrative details
2. Report of the trustees
3. Statement of trustees' responsibilities
4. Independent examiner's report
5. Statement of financial activities
6. Balance sheet
7. Notes to the financial statements

LITTLE HORWOOD RECREATION GROUND
REFERENCE & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023

LEGAL STATUS

The trust was established by a trust deed dated 9 December 1902 and is a registered Charity (No. 295245). The trust is not liable to UK income or corporation tax.

COMMITTEE AND TRUSTEES

The following served during the year and to date:

Adam Howe	Trustee and joint chair
Shirley Spurrell	Trustee and joint chair
Bob Curtis	Trustee.
Nick Derry	Trustee (appointed 8 May 2024)
Steve Simpson	Trustee (resigned 8 May 2024) Parish Council representative
Wayne Wilson	Treasurer (resigned November 2023)
Karen Howe	Treasurer (appointed December 2023)
Dr Alex Stubbings	Secretary (resigned January 2023)
Hilary Kane	Booking secretary
Dan Sherwood	Secretary (appointed June 2023)
Robbie McPhearson	Parish Council representative (appointed May 2023)
Jeremy Church	
Tom Davis	
David Duff	

BANKERS

TSB PLC
 Winslow
 Buckinghamshire

ADMINISTRATION

C/o the treasurer:
 Mrs Karen Howe FCCA
 Greenacres
 13 Mursley Road
 Little Horwood
 Bucks MK17 0PG

INDEPENDENT EXAMINER

Marie Rawlings MAAT
 13 Mallards Way
 Bicester
 OX26 6WU

LITTLE HORWOOD RECREATION GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

PRINCIPAL ACTIVITIES

The main objectives of the charity are:- To provide and maintain recreational facilities for the village of Little Horwood in the area known as "the recreation ground"

The facilities and assets of the Charity include

- The Recreational hall (formerly know as the old school)
- The Recreational grounds
- The MUGA
- The children's playground adjacent to the Hall
- The Village Marquee

ORGANISATION

The fund is administered by the trustees and the Little Horwood Recreation Ground management committee. All of which are volunteers.

INVESTMENT POWERS

The trust deed states "all sums of cash now or at any time belonging to the charity, and not needed for immediate working purposes, shall (unless otherwise ordered) as soon as possible be invested, under the authority of a further order of the Charity Commissioners, in the name of "The Official Trustees of Charitable Funds"

RELATED PARTIES

There are no related party transactions.

REVIEW OF OPERATIONS AND CHAIR'S REPORT

The main event for 2023 was the much anticipated opening of the newly renovated children's play area . With the exception of the swings, all the play equipment was replaced with new and more challenging equipment. Working with specialist Playground installers Kompan, the equipment was selected for its variety and wide range of outcomes for users. New floor surfaces were installed in line with safety standards, but also representative of the village country setting. The car park area was enlarged slightly to create more spaces and safer parking.

To compensate for the loss of play area , a zip wire was installed alongside the MUGA to create more adventurous play for older children. The playground was officially opened with a free Easter egg hunt for the local children and children from the wider community in order to publicise and celebrate the venue.

All this was possible as a result of a grant from FCC of £70,000 and £10,000 from the Village trust for which the recreational ground committee are extremely grateful.

Sadly, the Parish Council felt unable to reclaim the VAT charged on the playground expense, which led to an unplanned expense of £16,000 which the Rec funds had to absorb and which depleted the cash reserves. A £5,000 grant was award by the village trust to assist with the VAT expense.

New curtains were installed and electrical installations were changed to low voltage fixtures and fitting.

The Auto mowers continued to present a large expense due to damage caused by vandalism. This was both dismaying and expensive but hopefully the problem has now been resolved

Hall bookings were healthy throughout the year and provided a steady stream of income. Thank you to our bookings Secretary Hilary Kane for managing this task so efficiently

Spring and Autumn volunteer clean-ups were well attended and the facilities continue to be well maintained.

The Biannual village Ball took place in October but was less well attended probably due to the ticket cost. The Future of the Village Ball will be reviewed to decide what type of activity best meets the needs of the village.

The camp night continues to be very popular with all ages and is a much-anticipated date in the annual calendar.

The Rec grounds continue to be utilised for the annual Church fete, the pancake race and the village race.

An additional event this year was the village 'street' party' which was held in the Rec marquee to celebrate the coronation of King Charles. This was a free to attend event and was much appreciated by the village residents whose enthusiasm and support made this day into a joyous occasion. Many thanks go to the volunteers who tirelessly erect and dismantle the marquee for both the coronation and the Village Ball

Finally, our long serving treasurer retired after many years of service and the committee and trustees wish to record a thank you to Wayne Wilson for his tireless work for the recreational committee.

The chair would also like to thank the volunteers for their ongoing time and enthusiasm.

Future Plans

Our primary Focus for 2024 is to make the management of the hall more streamlined. Ideally bookings will be made on line and there will be a web site section within the village web site capable of promoting future events and accepting online bookings .

The Parish Council has requested an area of "wilding" between the Rec grounds and the spinney and in principle this has been agreed on the proviso that the Rec committee will not be held responsible for the maintenance and that the boundaries of the Rec remain unchanged and the primary use of the land as a place for recreation is not compromised.

There is a desire to extend the Kitchen area but this will be an ongoing project requiring fundraising so early steps of design and planning are likely to start but construction is probably going to be a few years away.

The village community will be invited to comment on any proposed plans at an appropriate time.

The Italian evening will take place in May, followed by the village campout

The Rec will once again host the village fete and this year there will be an additional Barn dance immediately following the fete.

Constitution and Object of the Trust

The assets of the trust are to be used for the purposes of improving the life for the residents of Little Horwood in Buckinghamshire and the neighboring areas.

Trustees and Committee of Management

The trustees comprise four members elected by the Parish Council to serve for 4 years year. Any competent trustee may be re- appointed.

The management committee is selected from suitable and willing volunteers who have demonstrated a commitment to helping maintain this village facility

No remuneration or expense allowances are paid for acting in the capacity of trustee or committee member

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities for the year.

Reserves

The Trustees hold the majority of funds as reserves until such time as suitable projects or expenditure are identified to fulfil the charitable objectives.

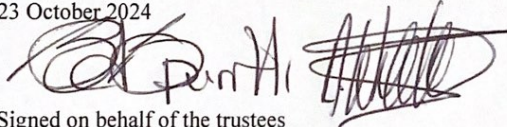
Risk assessment

The Trustees actively review the major risks the Trust faces on a regular basis. As well as considering internal controls, the Trustees have also examined other operational risks and confirm that systems and initiatives are in place which are regularly reviewed in order to mitigate those risks.

Shirley Spurrell & Adam Howe

Chairs – joint

23 October 2024



Signed on behalf of the trustees

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LITTLE HORWOOD RECREATION GROUND

I report on the accounts of the company for the year ended 31 December 2023, which are set out on pages 9 to 13.

Respective responsibilities of trustee and examiner

The trustees 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 2012 (the 2022 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2012 Act;
to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

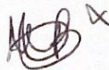
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2022 Act and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2022 Act 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.

Marie Rawlings MAAT

Signed



Dated

23 October 2024

LITTLE HORWOOD RECREATION GROUND
STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED
31 DECEMBER 2023

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the fund and enable them to ensure that the financial statements comply with the Charities Act 2022. They are also responsible for safeguarding the assets of the fund and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LITTLE HORWOOD RECREATION GROUND
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2023

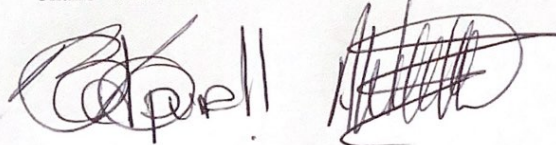
	Note	2023	2022
INCOMING RESOURCES			
Activities and donations	3	27,174	24,607
Grants	4	3,552	5,250
Investment income		215	11
		<hr/>	<hr/>
TOTAL INCOMING RESOURCES		30,941	29,868
RESOURCES EXPENDED			
Direct charitable expenditure		-	-
Fund raising expenses		8,240	586
Improvements to facilities	5	-	-
Repairs and maintenance		9,276	16,681
Electricity and water		-2,106	2,747
Insurance		1,355	1,214
Other operating expenses		1,594	1,429
Sundry expenses		534	465
Depreciation		3,778	1,704
		<hr/>	<hr/>
TOTAL RESOURCES EXPENDED		22,671	25,826
Net incoming resources		8,270	4,042
FUNDS BROUGHT FORWARD		<hr/> 103,863	<hr/> 99,821
FUNDS CARRIED FORWARD		<hr/> <u>112,133</u>	<hr/> <u>103,863</u>

LITTLE HORWOOD RECREATION GROUND**BALANCE SHEET AT 31 DECEMBER 2023**

	Note	2023	2022
FIXED ASSETS	5	88,442	76,479
CURRENT ASSETS			
Debtors and prepayments	6	1,223	1
Cash at bank		24,418	31,919
		<u>25,641</u>	<u>31,920</u>
CREDITORS			
(Amounts falling due within one year)			
Accruals		-	2,806
Other		1,950	1,730
		<u>1,950</u>	<u>1,730</u>
NET CURRENT ASSETS		<u>23,691</u>	<u>27,384</u>
NET ASSETS		<u>112,133</u>	<u>103,863</u>
FUNDS			
TRUST CAPITAL	7		
At 1 January 2023		103,863	99,821
Surplus for the year		<u>8,270</u>	<u>4,042</u>
At 31 December 2023		<u>112,133</u>	<u>103,863</u>

The financial statements on pages 9 to 13 were approved by the trustees on 23 October 2024 and signed on their behalf by:

Shirley Spurrell & Adam Howe
Chairs - Joint



LITTLE HORWOOD RECREATION GROUND
NOTE TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

1. **ACCOUNTING POLICIES**

- a) The financial statements have been prepared under the historical cost convention and in accordance with the revised Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) – Accounting and Reporting by Charities.
- b) Donations and investment income are recorded when received.
- c) Activity income and expenditure is included on an accruals basis.
- d) Grants received and receivable are credited to incoming resources and matched with designated expenditure
- e) Other expenditure is included on an accruals basis.

2. **TAXATION**

The Trust is a registered charity and accordingly is exempt from taxation on its income when applied for charitable purposes.

3 ACTIVITIES AND DONATIONS	2023	2022
	£	£
Hire	15,248	19,414
Ball	9,301	-
Feed In Tarrif electricity	1,558	1,147
Activities	1,067	961
Sundry Donations	-	3,085
	<u>27,174</u>	<u>24,607</u>

LITTLE HORWOOD RECREATION GROUND
NOTE TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

4	GRANTS	2023	2022
		£	£
	Little Horwood Parish Council	3,553	1,250
	Little Horwood Trust	-	-
	Bucks County Council	-	4,000
		3,553	5,250
		3,553	5,250

5. FIXED ASSETS

	Building & Ground Improvements	Playground Improvements	MUGA	Storage Shed	Marquee	Grass Mowers	Total
	£	£	£	£	£	£	£
Cost							
Balance at 1 January							
Cost	119,906	26,801	23,440	31,537	20,605	8,738	231,027
Less grants	- 73,075	111,801	-23,440	-14,495	- 7,800	-	-230,611
Additions	-	100,740	-	-	-	-	100,740
Net cost 31 December	46,831	15,740	-	17,042	12,805	8,738	101,156
Depreciation							
Balance at 1 January	-	-	-	1,686	2,882	4,369	8,937
Net charge for year		1,049		341	640	1,748	3,778
Balance at 31 December	-	1,049	-	2,027	3,522	6,117	12,715
Net Book Value							
31 December 2023	46,831	14,691	-	15,015	9,283	2,622	88,442
31 December 2022	46,831	-	-	15,356	9,923	4,369	76,479

LITTLE HORWOOD RECREATION GROUND
NOTE TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

6	DEBTORS AND PREPAYMENT		2023	2022
			£	£
	Prepayments		-	-
	Other Debtors		1,223	1
			<u>1,223</u>	<u>1</u>
7	TRUST CAPITAL			
		General	Tennis	Total
		2023	2023	2023
		£	£	£
	Balance at 1 January	103,863	-	103,863
	Transfer	-	-	-
	Surplus / (deficit) for year	<u>8,270</u>	<u>-</u>	<u>4,042</u>
		<u>112,133</u>	<u>-</u>	<u>112,133</u>
				<u>99,821</u>
				<u>103,863</u>

**8 COMMITTEE MEMBER AND TRUSTE
 REMUNERTION**

The trustees neither received nor waived any emoluments during the year (2022: Nil)

LITTLE HORWOOD RECREATION GROUND

England & Wales - Charity number 295245

Accounts

LITTLE HORWOOD RECREATION GROUND

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

CHARITY NUMBER 295245

LITTLE HORWOOD RECREATION GROUND
FINANCIAL STATEMENT FOR THE YEAR ENDED
31 DECEMBER 2022

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REFERENCE & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022

LEGAL STATUS

The trust was established by a trust deed dated 9 December 1902 and is a registered Charity (No. 295245). The trust is not liable to UK income or corporation tax.

COMMITTEE AND TRUSTEES

The following served during the year and to date:

Adam Howe	Trustee and joint chair
Shirley Spurrell	Trustee and joint chair
Bob Curtis	Trustee.
Nick Derry	Trustee (appointed 8 May 2024)
Steve Simpson	Trustee (resigned 8 May 2024) Parish Council representative
Wayne Wilson	Treasurer (resigned November 2023)
Karen Howe	Treasurer (appointed December 2023)
Dr Alex Stubbings	Secretary (resigned January 2023)
Hilary Kane	Booking secretary
Dan Sherwood	Secretary (appointed June 2023)
Robbie McPhearson	Parish Council representative (appointed May 2023)
Jeremy Church	
Tom Davis	
David Duff	

BANKERS

TSB PLC
 Winslow
 Buckinghamshire

ADMINISTRATION

C/o the treasurer:
 Mrs Karen Howe FCCA
 Greenacres
 13 Mursley Road
 Little Horwood
 Bucks MK17 0PG

INDEPENDENT EXAMINER

Marie Rawlings MAAT
 13 Mallards Way
 Bicester
 OX26 6WU

LITTLE HORWOOD RECREATION GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

PRINCIPAL ACTIVITIES

The main objectives of the charity are:- To provide and maintain recreational facilities for the village of Little Horwood in the area known as "the recreation ground"

The facilities and assets of the Charity include

- The Recreational hall (formerly know as the old school)
- The Recreational grounds
- The MUGA
- The children's playground adjacent to the Hall
- The Village Marquee

ORGANISATION

The fund is administered by the trustees and the Little Horwood Recreation Ground management committee. All of which are volunteers.

INVESTMENT POWERS

The trust deed states "all sums of cash now or at any time belonging to the charity, and not needed for immediate working purposes, shall (unless otherwise ordered) as soon as possible be invested, under the authority of a further order of the Charity Commissioners, in the name of "The Official Trustees of Charitable Funds"

RELATED PARTIES

There are no related party transactions.

REVIEW OF OPERATIONS AND CHAIR'S REPORT

By March 2022 most of the Covid restrictions in the UK had been lifted and hall bookings returned to normal levels. There were also multiple bookings for marquee hire which were enthusiastically supported by volunteers who undertook erection and dismantle. Due to inclement weather the marquee also proved useful in support of celebrations for the late Queens platinum jubilee .

Along with the private hires, the hall hosted the Children's camp out and BBQ, the Mexican evening and the village fete.

The Fledglings nursery continued to use the hall and a new contract was negotiated to reflect current hire terms plus an increase in rental to £10 per hour in anticipation of higher energy prices.

The summer break provided the opportunity to undertake moss removal from the hall roof and to repair gutters and soffits. The exterior was repainted and the interior was also refreshed with a washable paint and the tiled area in the toilets was improved.

The storage shed was cleared and new racking installed for more efficient storage. The section assigned to the nursery school was re-claimed for village use and additional indoor storage was allocated in the storeroom for nursery use. Nick Derry built a new rear door ramp and Adam Howe undertook repairs to the 2 marquee trailers whilst multiple volunteers helped with clearing .

Thanks to a £4000 grant from Winslow and surrounding villages community board, the MUGA was resurfaced, the lines re painted and a new net installed . Reportedly the village tennis players are very happy.

New bike ramps affixed to the playground fence mean the nursery children no longer store their bikes in the MUGA which was often cause for complaint.

Future Plans

The biggest project for the rec committee in 2023 will be the installation of the new playground thanks to a grant of £70,000 from FCC communities trust. The refurbishment starts in January 2023 and is due for completion by Good Friday 2023 with a planned celebratory opening

New Curtains for all the hall have been provided thanks to Adam Howe and are due for installation

A new web page is planned with a link through from the village web site so that bookings can be managed online.

Constitution and Object of the Trust

The assets of the trust are to be used for the purposes of improving the life for the residents of Little Horwood in Buckinghamshire and the neighboring areas.

Trustees and Committee of Management

The trustees comprise four members elected by the Parish Council to serve for 4 years year . Any competent trustee may be re- appointed.

The management committee is selected from suitable and willing volunteers who have demonstrated a commitment to helping maintain this village facility

No remuneration or expense allowances are paid for acting in the capacity of trustee or committee member

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities for the year.

Reserves

The Trustees hold the majority of funds as reserves until such time as suitable projects or expenditure are identified to fulfil the charitable objectives.

Risk assessment

The Trustees actively review the major risks the Trust faces on a regular basis. As well as considering internal controls, the Trustees have also examined other operational risks and confirm that systems and initiatives are in place which are regularly reviewed in order to mitigate those risks.

Charities Act 2022

The Trustees are mindful of the changes set out in the Charities Act 2022. The Act is intended to implement the recommendations in the Law Commission's 2017 Report on Technical Issues in Charity Law. The changes are expected to be advantageous in simplifying the administration and day to day operations of Charities.

Shirley Spurrell & Adam Howe
Chairs - joint
23 October 2024

Two handwritten signatures in black ink. The signature on the left is 'Shirley Spurrell' and the signature on the right is 'Adam Howe'. Both are written in a cursive, somewhat stylized hand.

Signed on behalf of the trustees

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LITTLE HORWOOD RECREATION GROUND

I report on the accounts of the company for the year ended 31 December 2022, which are set out on pages 9 to 13.

Respective responsibilities of trustee and examiner

The trustees 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.

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

Basis of independent examiner's report

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

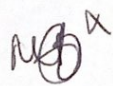
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act 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.

Marie Rawlings MAAT

Signed



23 October 2024

LITTLE HORWOOD RECREATION GROUND
STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED
31 DECEMBER 2022

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the fund and enable them to ensure that the financial statements comply with the Charities Act 2005. They are also responsible for safeguarding the assets of the fund and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LITTLE HORWOOD RECREATION GROUND**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 DECEMBER 2022**

	Note	2022	2021
INCOMING RESOURCES			
Activities and donations	3	24,607	23,596
Grants	4	5,250	3,150
Investment income		11	8
TOTAL INCOMING RESOURCES		<u>29,868</u>	<u>26,754</u>
RESOURCES EXPENDED			
Direct charitable expenditure		-	-
Fund raising expenses		586	5,943
Improvements to facilities	5	-	-
Repairs and maintenance		16,681	3,822
Electricity and water		3,747	3,413
Insurance		1,214	1,177
Other operating expenses		1,429	1,241
Sundry expenses		465	(25)
Depreciation		1,704	2,729
TOTAL RESOURCES EXPENDED		<u>25,826</u>	<u>18,300</u>
Net incoming resources		4,042	- 8,454
FUNDS BROUGHT FORWARD		<u>99,821</u>	<u>91,367</u>
FUNDS CARRIED FORWARD		<u>103,863</u>	<u>99,821</u>

LITTLE HORWOOD RECREATION GROUND**BALANCE SHEET AT 31 DECEMBER 2022**

	Note	2022	2021
FIXED ASSETS	5	76,479	78,183
CURRENT ASSETS			
Debtors and prepayments	6	1,508	
Cash at bank		31,919	21,890
		<u>31,920</u>	<u>23,398</u>
CREDITORS (Amounts falling due within one year)			
Accruals		2,806	1,760
Other		1,730	-
		<u>4,536</u>	<u>1,760</u>
NET CURRENT ASSETS		<u>27,384</u>	<u>21,638</u>
NET ASSETS		<u>103,863</u>	<u>99,821</u>
FUNDS			
TRUST CAPITAL	7		
At 1 January 2022		99,821	91,367
Surplus for the year		<u>4,042</u>	<u>8,454</u>
At 31 December 2022		<u>103,863</u>	<u>99,821</u>

The financial statements on pages 9 to 13 were approved by the trustees on 23 October 2024 and signed on their behalf by:

Shirley Spurrell & Adam Howe
Chairs - Joint



LITTLE HORWOOD RECREATION GROUND
NOTE TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

- a) The financial statements have been prepared under the historical cost convention and in accordance with the revised Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) – Accounting and Reporting by Charities.
- b) Donations and investment income are recorded when received.
- c) Activity income and expenditure is included on an accruals basis.
- d) Grants received and receivable are credited to incoming resources and matched with designated expenditure
- e) Other expenditure is included on an accruals basis.

2. TAXATION

The Trust is a registered charity and accordingly is exempt from taxation on its income when applied for charitable purposes.

3 ACTIVITIES AND DONATIONS	2022	2021
	£	£
Hire	19,414	12,542
Ball	-	9,432
Feed In Tariff electricity	1,147	1,022
Activities	961	525
Sundry Donations	3,085	75
	<u>24,607</u>	<u>23,596</u>

LITTLE HORWOOD RECREATION GROUND
NOTE TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

4	GRANTS	2022	2021
		£	£
	Little Horwood Parish Council	1,250	2,400
	Little Horwood Trust	-	750
	Bucks County Council	4,000	-
		5,250	3,150
		5,250	3,150

5. FIXED ASSETS

	Building & Ground Improvements		Playground Improvements		MUGA		Storage Shed		Marquee		Grass Mowers	Total
	£		£		£		£		£		£	£
Cost												
Balance at 1 January												
Cost	119,906		26,801		23,440		31,537		20,605		8,738	231,027
Less grants	- 73,075	-	26,801	-	23,440	-	14,495	-	7,800	-	-	145,611
Additions	-		-		-		-		-		-	-
Net cost 31 December	46,831		-		-		17,042		12,805		8,738	85,416
Depreciation												
Balance at 1 January	-		-		-		1,371		2,367		3,495	7,233
Net charge for year							315		515		874	1,704
Balance at 31 December	-		-		-		1,686		2,882		4,369	8,937
Net Book Value												
31 December 2022	46,831		-		-		15,356		9,923		4,369	76,479
31 December 2021	46,831		-		-		15,671		10,438		5,243	78,183

LITTLE HORWOOD RECREATION GROUND
NOTE TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

6	DEBTORS AND PREPAYMENT	2022	2021
		£	£
	Prepayments	-	1,313
	Other Debtors	1	195
		1	1,508
		1	1,508

7	TRUST CAPITAL	General	Tennis	Total	Total
		2022	2022	2022	2021
		£	£	£	£
	Balance at 1 January	99,821	-	99,821	91,367
	Transfer	-	-	-	-
	Surplus / (deficit) for year	4,042	-	4,042	8,454
		103,863	-	103,863	99,821
		103,863	-	103,863	99,821

**8 COMMITTEE MEMBER AND TRUSTEE
REMUNERTION**

The trustees neither received nor waived any emoluments during the year (2021: Nil)

LITTLE HORWOOD RECREATION GROUND

England & Wales - Charity number 295245

Accounts

LITTLE HORWOOD RECREATION GROUND

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

CHARITY NUMBER 295245

LITTLE HORWOOD RECREATION GROUND
FINANCIAL STATEMENT FOR THE YEAR ENDED
31 DECEMBER 2021

CONTENTS

1. Legal and administrative details
2. Report of the trustees
3. Statement of trustees' responsibilities
4. Independent examiner's report
5. Statement of financial activities
6. Balance sheet
7. Notes to the financial statements

LITTLE HORWOOD RECREATION GROUND
REFERENCE & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021

LEGAL STATUS

The trust was established by a trust deed dated 9 December 1902 and is a registered Charity (No. 295245). The trust is not liable to UK income or corporation tax.

COMMITTEE AND TRUSTEES

The following served during the year and to date:

Adam Howe	Trustee and joint chair (appointed April 14th 2021)
Shirley Spurrell	Trustee and joint chair (appointed April 14th 2021)
Bob Curtis	Trustee. (Resigned as Chair April 14th 2021)
Steve Simpson	Trustee (resigned 8 May 2024) Parish Council representative
Nick Derry	Trustee (appointed 8 May 2024)
Wayne Wilson	Treasurer (resigned November 2023)
Karen Howe	Treasurer (appointed December 2023)
Dr Alex Stubbings	Secretary (resigned January 2023)
Dan Sherwood	Secretary (appointed June 2023)
Hilary Kane	Booking secretary
Robbie McPhearson	Parish Council representative (appointed May 2023)
Jeremy Church	
Tom Davis	
David Duff	

BANKERS

TSB PLC
 Winslow
 Buckinghamshire

ADMINISTRATION

C/o the treasurer:
 Mrs Karen Howe FCCA
 Greenacres
 13 Mursley Road
 Little Horwood
 Bucks MK17 0PG

INDEPENDENT EXAMINER

Marie Rawlings MAAT
 13 Mallards Way
 Bicester
 OX26 6WU

LITTLE HORWOOD RECREATION GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

PRINCIPAL ACTIVITIES

The main objectives of the charity are:- To provide and maintain recreational facilities for the village of Little Horwood in the area known as "the recreation ground"

ORGANISATION

The fund is administered by the trustees and management committee.

INVESTMENT POWERS

The trust deed states "all sums of cash now or at any time belonging to the charity, and not needed for immediate working purposes, shall (unless otherwise ordered) as soon as possible be invested, under the authority of a further order of the Charity Commissioners, in the name of "The Official Trustees of Charitable Funds"

RELATED PARTIES

There are no related party transactions.

REVIEW OF OPERATIONS AND CHAIR'S REPORT

A year of mixed Covid restrictions where public gatherings were not allowed and hall bookings revenue was reduced.

However, the pre-school Fledglings nursery continued to remain open and use the hall facilities when rules allowed.

Post Covid, a small increase in rental has been levied from £9.00 to £9.50 per hour (5.56%)

As the restrictions were lifted the hall bookings began to return.

A new cooker and fridge were purchased with the help of a grant from the Little Horwood trust. The Hall was internally painted during the summer break.

The much-anticipated village ball took place in October and all the resulting proceeds were donated to the playground fund. Five local residents also undertook their own Covid safe ironman race with sponsorship funds being donated for the benefit of the playground.

In addition to general maintenance, the 2 auto mowers required expenditure due to suspected vandalism, this has now been resolved.

The Spring and Autumn clean ups were well attended by the local community and the car park was resurfaced in April.

The memorial bench for long time resident Margaret Dixon, donated by the Parish Council, was placed in Little Horwood playground.

Annual ROSPA inspections have been carried out.

LITTLE HORWOOD RECREATION GROUND
FOR THE YEAR ENDED 31 DECEMBER 2021

Review of operations and Chair's Report (continued)

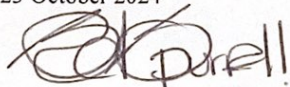
Plans for the future

A grant of £4000 has been secured from Winslow and villages Community Board for the surface repairs to the MUGA.

A grant application has also been made to FCC for the refurbishment of the children playground. Should this application be successful, the little Horwood Village Trust have pledged a contribution of £10,000 and any remaining balance will be from LHRGT funds.

We should be informed in June if our application has been successful.

Shirley Spurrell & Adam Howe
Chairs - joint
23 October 2024



Signed on behalf of the trustees

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LITTLE HORWOOD RECREATION GROUND

I report on the accounts of the company for the year ended 31 December 2021, which are set out on pages 8 to 12.

Respective responsibilities of trustee and examiner

The trustees 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.

It is my responsibility to:

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

Basis of independent examiner's report

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 130 of the 2011 Act and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act 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.

Marie Rawlings MAAT

Signed



Dated

23 October 2024

LITTLE HORWOOD RECREATION GROUND
STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED
31 DECEMBER 2021

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the fund and enable them to ensure that the financial statements comply with the Charities Act 2005. They are also responsible for safeguarding the assets of the fund and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LITTLE HORWOOD RECREATION GROUND
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2021


	Note	2021	2020
INCOMING RESOURCES			
Activities and donations	3	23,596	7,053
Grants	4	3,150	1,350
Investment income		8	11
		<hr/>	<hr/>
TOTAL INCOMING RESOURCES		26,754	8,414
RESOURCES EXPENDED			
Direct charitable expenditure		-	-
Fund raising expenses		5,943	1,550
Improvements to facilities	5	-	-
Repairs and maintenance		3,822	2,460
Electricity and water		3,413	3,394
Insurance		1,177	1,133
Other operating expenses		1,241	1,813
Sundry expenses		(25)	211
Depreciation		2,729	2,718
		<hr/>	<hr/>
TOTAL RESOURCES EXPENDED		18,300	13,279
Net incoming resources		8,454	4,865
		<hr/>	<hr/>
FUNDS BROUGHT FORWARD		91,367	96,232
		<hr/>	<hr/>
FUNDS CARRIED FORWARD		99,821	91,367

LITTLE HORWOOD RECREATION GROUND**BALANCE SHEET AT 31 DECEMBER 2021**

	Note	2021	2020
FIXED ASSETS	5	78,183	80,912
CURRENT ASSETS			
Debtors and prepayments	6	1,508	1,936
Cash at bank		21,890	9,406
		<u>23,398</u>	<u>11,342</u>
CREDITORS			
(Amounts falling due within one year)			
Accruals		<u>1,760</u>	<u>886</u>
NET CURRENT ASSETS		<u>21,638</u>	<u>10,456</u>
NET ASSETS		<u><u>99,821</u></u>	<u><u>91,368</u></u>
FUNDS			
TRUST CAPITAL	7		
At 1 January 2021		91,367	96,232
Surplus for the year		<u>8,454</u>	<u>4,865</u>
At 31 December 2021		<u><u>99,821</u></u>	<u><u>91,367</u></u>

The financial statements on pages 8 to 12 were approved by the trustees on 23 October 2024 and signed on their behalf by:

Shirley Spurrell & Adam Howe
Chairs - Joint



LITTLE HORWOOD RECREATION GROUND
NOTE TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

1. **ACCOUNTING POLICIES**

- a) The financial statements have been prepared under the historical cost convention and in accordance with the revised Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) – Accounting and Reporting by Charities.
- b) Donations and investment income are recorded when received.
- c) Activity income and expenditure is included on an accruals basis.
- d) Grants received and receivable are credited to incoming resources and matched with designated expenditure
- e) Other expenditure is included on an accruals basis.

2. **TAXATION**

The Trust is a registered charity and accordingly is exempt from taxation on its income when applied for charitable purposes.

3 **ACTIVITIES AND DONATIONS**

	2021	2020
	£	£
Hire	12,542	6,231
Ball	9,432	-1,138
Feed In Tarrif electricity	1,022	1,983
Activities	525	202
Sundry Donations	75	-225
	<u>23,596</u>	<u>7,053</u>

LITTLE HORWOOD RECREATION GROUND
NOTE TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

4	GRANTS	2021	2020
		£	£
	Little Horwood Parish Council	2,400	1,350
	Little Horwood Trust	750	
		3,150	1,350

5. FIXED ASSETS

	Building & Ground Improvements	Playground Improvements	MUGA	Storage Shed	Marquee	Grass Mowers	Total
	£	£	£	£	£	£	£
Cost							
Balance at 1 January							
Cost	119,906	26,801	23,440	31,537	20,605	8,738	231,027
Less grants	- 73,075	- 26,801	- 23,440	- 14,495	- 7,800	-	- 145,611
Additions	-	-	-	-	-	-	-
Net cost 31 December	46,831	-	-	17,042	12,805	8,738	85,416
Depreciation							
Balance at 1 January	-	-	-	1,030	1,727	1,747	4,504
Net charge for year				341	640	1,748	2,729
Balance at 31 December	-	-	-	1,371	2,367	3,495	7,233
Net Book Value							
31 December 2021	46,831	-	-	15,671	10,438	5,243	78,183
31 December 2020	46,831	-	-	16,012	11,078	6,991	80,912

LITTLE HORWOOD RECREATION GROUND
NOTE TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

6	DEBTORS AND PREPAYMENT	2021	2020		
		£	£		
	Prepayments	1,313	1,313		
	Other Debtors	195	623		
		1,508	1,936		
		1,508	1,936		
7	TRUST CAPITAL	General 2021 £	Tennis 2021 £	Total 2021 £	Total 2020 £
	Balance at 1 January	91,367	-	91,367	96,232
	Transfer	-	-	-	-
	Surplus / (deficit) for year	8,454	-	8,454	4,865
		99,821	-	99,821	101,097
		99,821	-	99,821	101,097

**8 COMMITTEE MEMBER AND TRUSTEE
REMUNERTION**

The trustees neither received nor waived any emoluments during the year (2020: Nil)