

# **SHEDFIELD RECREATION GROUND**

Charity Number: 301944

## **REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> March 2025**

Upper Church Road, Shedfield, Hampshire SO32 2JB

# **SHEDFIELD RECREATION GROUND**

## **ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2025**

### **GOVERNANCE**

Shedfield Recreation Ground Charity was registered in a scheme dates 31<sup>st</sup> October 1891 as amended by an order of 29<sup>th</sup> November 1895

### **PRINCIPAL ACTIVITY**

The charity provides a recreation ground for the benefit of the inhabitants of Shedfield without political religious or other distinction with the object of improving the conditions of life of said inhabitants.

On this recreation ground have been installed a football ground, a cricket pitch, a childrens play area, a petanque court and a BMX track

The charity also owns a pavilion building, which was significantly improved and extended in 2022/23

### **RESULTS AND REVIEW**

No major works have been undertaken in the year.

### **TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS**

Charity law requires the trustees to prepare the financial statements taking a true and fair view of financial activities during each year and of the financial position at the end of each year. Also, the trustees are required to follow best practice, notably The Charities (Accounts and Reports) Regulations 2010 and the Statement of Recommended Practice - Accounting Reporting by Charities. Particular care is needed when:

- selecting suitable accounting policies and then applying them consistently;
- making judgements and estimates that are reasonable and prudent;
- stating whether applicable accounting standards and statements of recommended practice have been followed; and
- preparing figures on a going concern basis unless it is inappropriate to assume that the Charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, the financial position of the charity, and which enable them to both ascertain the financial position of the charity and ensure that the financial statements comply with the requirements of the Trust Deed and the Charity Commission. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have given consideration to the major risks to which the Charity is exposed and are satisfied that there are adequate measures and controls in place to appropriately mitigate those risks.

Signed on behalf of the trustees by

Stuart Dyne, Parish Council Chair

Date

# **SHEDFIELD RECREATION GROUND**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the accounts of the charity for the year ended 31 March 2025 set out below.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that that an examination is required under section 145(1) of the Charities Act 2011, and that section 144(1) (audit) of the Charities Act 2011 does not apply to the charity.

It is my responsibility to:

- examine the accounting records under section 145 of the Charities Act 2011
- follow the procedures laid down by 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the Charity Commission's directions. 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**


No matter has come to my attention in the course of my examination:

which gives me reasonable cause to believe that, in any material respect, the Charity's trustees have not met the requirements to ensure that -

proper accounting records are kept in accordance with section 130 of the Charities Act 2011; and

accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Eleanor Greene ICPA , Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton, SO16 5NG

Date

16<sup>th</sup> July 2025

# SHEDFIELD RECREATION GROUND

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 March 2025

	Notes	2025		2024	
		£	£	£	£
Pavilion income			5,476		2,152
Rec ground income			3,043		4,783
Petanque income			1,339		972
Lease rental from PC			2,720		6,683
Grant received from PC			19,680		14,254
Other grants			500		5,760
<b>TOTAL RECEIPTS</b>			<u>32,758</u>		<u>34,604</u>
Administration		3,587		4,703	
Accounts software		526		208	
Bank Charges		93		92	
Grounds Mtce		2,472		4,239	
Dog bin emptying		1,178		833	
Play equip mtce		12,766		524	
Staff costs		2,248		1,614	
Utilities general		57		361	
Utilities – pavilion		5,670		8,726	
Rec ground mtce		6,743		1,593	
Independent examination		0		0	
Depreciation charge		2,443		3,152	
<b>TOTAL PAYMENTS</b>			<u>37,785</u>		<u>26,045</u>
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>			(5,027)		8,559
General reserve brought forward			285,963		277,404
<b>RESERVES AT END OF YEAR</b>			<u>280,936</u>		<u>285,963</u>

# SHEDFIELD RECREATION GROUND

## BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>	4				
Land and Buildings			526,001		526,001
Building contents and Community Assets			3,454		4,521
Sport and recreation equipment			813		2,222
			<u>530,268</u>		<u>532,744</u>
<b>CURRENT ASSETS</b>					
Unity Current account 20415918		8,504		11,616	
Debtors		2,501		2,425	
VAT recoverable		<u>3,549</u>		<u>2,970</u>	
		14,554		17,010	
<b>CURRENT LIABILITIES</b>					
Accruals and sundry creditors		<u>12,246</u>		<u>440</u>	
		12,246		440	
<b>NET CURRENT ASSETS</b>			2,308		16,570
<b>NET ASSETS</b>			<u>532,576</u>		<u>549,314</u>
General fund			-167		7,661
Capital revaluation fund			532,744		541,653
<b>RESERVES AT END OF YEAR</b>			<u>532,577</u>		<u>549,314</u>
			0		0

Signed on behalf of the trustee:

Stuart Dyne, Parish Council Chair  
Date

**SHEDFIELD RECREATION GROUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2025**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards and The requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

**Fixed assets**

All fixed assets are initially recorded at cost.

Gifted buildings are valued at construction cost to the donor

A detailed schedule is held by the administrator.

Freehold land and buildings	not depreciated
Building contents and Community Assets	20 % reducing balance
Sport and recreation equipment	25 % reducing balance

**2. EMPLOYEES**

The Charity has no employees

**3. TRUSTEES**

No trustee received any remuneration during the current or previous year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year.

No expenses were reimbursed to any individual trustee during the current or previous year.

**4. FIXED ASSETS**

	Land and Buildings £	Building contents and Community Assets £	Sport and recreation equipment £	Total £	2024 £
<b>COST</b>					
Brought forward at 01.04.24	3	11,383	30,015	41,401	41,434
Revaluation brought forward	525,998			525,998	525,998
Additions	0	0	0	0	0
Disposals		0	0	0	0
Carried forward as at 31.03.25	<u>526,001</u>	<u>11,383</u>	<u>30,015</u>	<u>567,399</u>	<u>567,432</u>
<b>DEPRECIATION</b>					
Brought forward at 01.04.24	0	6,895	27,793	34,688	31,536
Charge for the year		1,034	1,409	2,443	3,152
Disposals			0	0	0
Carried forward as at 31.03.25	<u>0</u>	<u>7,929</u>	<u>29,202</u>	<u>37,131</u>	<u>34,688</u>
<b>NET BOOK VALUE</b>					
Brought forward at 01.04.24	<u>526,001</u>	<u>4,488</u>	<u>2,222</u>	<u>532,711</u>	<u>535,896</u>
Carried forward as at 31.03.25	<u>526,001</u>	<u>3,454</u>	<u>813</u>	<u>530,268</u>	<u>532,744</u>

SHEDFIELD RECREATION GROUND  
Edge Trial Balance

		2025		2024		20
		Debit	Credit	Debit	Credit	Debit
100	Cost – Land	1.00		1.00		1.00
110	Cost – Buildings	2.00		2.00		1.00
111	Addn – Buildings					1.00
112	Revaluation – Buildings	525,998.00		525,998.00		525,998.00
120	Cost – Pavilion contents	7,066.00		7,099.00		3,370.00
121	Addn – Pavilion contents					4,359.00
122	Disp – Pavilion contents					
125	Depn b/fwd – Pavilion contents 25% RB		3,800.00		2,691.00	
126	Depn Year – pavilion contents		832.00		1,109.00	
130	Cost – Gates and Fences	4,316.83		4,316.83		4,316.83
131	Addn – Gates and Fences					
135	Depn b/fwd – Gates and Fences at 20% RB		3,095.00		2,843.00	
136	Depn Year – gates and fences		202.00		252.00	
140	Cost – Playground equipment	15,021.98		15,021.98		21,021.98
141	Addn – playground equipment					
142	Disp – playground equipment					
145	Depn b/fwd – playground equipment 20% RB		11,063.00		10,329.00	
146	Depn Year – playground equipment		587.00		734.00	
150	Cost – sports equip	3,748.10		3,748.10		13,416.64
151	Addn – sports equip					
152	Disp – sports equipment					
155	Depn b/fwd – sports equip 25% RB		7,844.00		7,377.00	
156	Depn year – sports equip		350.00		467.00	
160	Cost – Petanque terrain	11,245.00		11,245.00		11,245.00
161	Addn – Petanque terrain					
165	depn b/fwd – Petanque terrain 20% RB		8,886.00		8,296.00	
166	depn year – Petanque terrain		472.00		590.00	
1200	Unity Current account 20415918	8,503.77		11,615.61		3,419.05
1300	Debtors	2,500.99		2,424.50		2,135.00
1500	VAT recoverable	3,549.49		2,970.13		495.00
2210	Creditors		12,246.00		440.00	
3100	CAPEX reserve		532,743.91		535,895.91	
3200	General fund		4,859.08		4,859.45	
401	Pavilion income		5,476.22		2,151.79	
402	Rec ground income		3,042.94		4,783.00	
403	Petanque income		1,338.83		971.61	
404	Lease rental from PC		2,719.96		6,683.12	
405	Grant received from PC		19,680.00		14,254.00	
406	Other grants		500.00		5,760.00	
4000	Administration	3,587.19		4,702.56		1,272.35
4001	Accounts software	525.64		207.50		
4002	Bank Charges	93.45		92.10		79.17
4003	Grounds Mtce	2,472.41		4,238.55		
4004	Dog bin emptying	1,178.10		833.44		
4005	Keys and locks					
4006	Play equip mtce	12,766.31		524.44		
4007	Staff costs	2,247.60		1,614.00		
4008	Utilities general	57.37		361.25		374.74
4009	Utilities – pavilion	5,670.24		8,725.66		3,117.93
4010	Rec ground mtce	6,743.47		1,593.23		4,561.57
4500	Independent examination					
4900	Depreciation charge	2,443.00		3,152.00		-3,422.00
		619,737.94	619,737.94	610,486.88	610,486.88	595,763.26
	TB Balance	.00		.00		.00
	Annual surplus		-5,026.83		8,558.79	
	Opening reserves total		537,602.99		540,755.36	
			532,576.16		549,314.15	

23	2022		2021		2020		2019		
	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
		1.00		1.00		1.00		1.00	
		1.00		1.00		1.00		1.00	
		248,229.00		248,229.00		248,229.00		248,229.00	
		3,370.00							
	.00			3,370.00					
	630.00								
	1,488.00		850.00						
	1,203.00		638.00		850.00				
		3,827.83		3,827.83		3,615.00		3,615.00	
		489.00							
	2,528.00		2,134.00		1,764.00		1,301.00		723.00
	315.00		394.00		370.00		463.00		578.00
		21,021.98		21,021.98		20,000.00		20,000.00	
	6,000.00								
	13,446.00		11,808.00		9,760.00		7,200.00		4,000.00
	-3,117.00		1,638.00		2,048.00		2,560.00		3,200.00
		13,416.54		13,416.54		9,668.54		9,668.54	
	9,668.54								
	9,937.00		8,777.00		7,230.00		5,167.00		2,417.00
	-2,560.00		1,160.00		1,547.00		2,063.00		2,750.00
		11,245.00		11,245.00		11,750.00		11,750.00	
	7,559.00		6,638.00		5,487.00		4,048.00		2,249.00
	737.00		921.00		1,151.00		1,439.00		1,799.00
		654.41		210.09		1,100.26			
		1,245.00							
		663.05		434.33		376.12			
	1,189.60		770.00		768.89		1,610.56		
	532,473.91		271,394.45		276,872.45		275,548.54		283,875.54
	1,792.46	124.57		134.18		1,245.64	.00		2,743.76
	125.00		3,517.57		1,501.50		2,937.00		2,727.84
	3,110.48								
							7.54		7.71
			2,250.00		4,500.00		4,500.00		4,500.00
	7,253.60		4,983.00		9,218.00		8,500.00		2,000.00
	1,983.67								
		2,421.20		3,179.10		3,122.00		3,101.00	
					18.00				
		89.77		295.20		438.36		250.00	
					99.96			27.08	
		181.25		485.66		1,092.48		637.82	
		384.48		799.78		938.52		938.72	
		447.98		421.17		348.40		296.14	
		724.46		2,473.10		2,017.66		1,961.09	
		4,584.50		7,555.88		6,757.70		4,767.46	
		4,751.00		5,967.00		6,525.00		8,327.00	
595,763.26	317,873.02	317,873.02	323,067.84	323,067.84	317,344.64	317,344.64	313,570.85	313,570.85	
		.00		.00		.00		.00	
	6,488.99		-2,834.07		-5,957.39		-5,413.54		-11,070.76
	534,266.37		271,394.45		276,872.45		275,548.54		286,619.30
540,755.36		268,560.38		270,915.06		270,135.00		275,548.54	



2018	
Debit	Credit
1.00	
1.00	
248,229.00	
3,615.00	
	723.00
20,000.00	
	4,000.00
9,668.54	
	2,417.00
11,750.00	
	2,249.00
1,570.06	
690.63	
	752.57
	293,264.54
	2,226.92
	3,246.00
	6.30
	4,500.00
	12,445.70
3,125.50	
275.00	
1,022.01	
4,674.07	
640.62	
262.82	
1,212.47	
9,704.31	
9,389.00	
325,831.03	325,831.03
.00	
	-10,107.80
	295,491.46
	285,383.66

Shedfield Recreation Ground  
Fixed Asset Register

Asset Category	Desc	Purchase date	Cost	Revaluation	Total Dep'n to date	Current NBV
Freehold Land	Recreation ground	1896	1	0		1
Freehold buildings	Recreation ground pavilion	1990	1	248,229		248,230
Freehold buildings	Pavilion extension	2023	1	277,769		277,770
Freehold land & buildings	0% depn		3	525,998	0	526,001
					0	0
Pavilion contents	White goods	2021	2,740		2,083	657
Pavilion contents	White goods	2020	630		630	0
Pavilion contents	TV and more white goods	2023	4,359		2,520	1,839
Pavilion contents	25% RB		7,729	0	5,232	2,497
					0	0
Community Assets	Gates and fences	2018	3,615		3,009	606
Community Assets	Gates and fences	2022	489		289	200
Community Assets	20 % RB		4,104		2,843	1,261
					0	0
Playground equipment	Slide at playground	20.06.06	2,000	0	1,664	336
Playground equipment	Playdale unit	20.06.06	10,462		8,707	1,755
Playground equipment	Playdale unit	20.06.06	6,000			
Playground equipment	Play panel	31.07.17	341			
Playground equipment	compass play panel	31.07.17	341			
Playground equipment	noughts and crosses	31.07.17	341		284	57
Playground equipment	climb kit	31.07.17	516		429	87
Playground equipment	20% RB		20,000		16,330	3,670
					0	0
Sports Equipment	Goal posts 8 foot	11.10.19	1,943		1,683	259
Sports Equipment	Goal posts 7 foot	11.10.19	1,806		1,565	241
Sports Equipment	Artificial Cricket strip	20.03.14	5,495		4,945	550
Sports Equipment	Goal posts	20.03.14	4,173		4,173	0
Sports Equipment	25% RB		13,416		11,548	1,868
					0	0
Play surfaces	Petanque terrain	2016	11,245		9,358	1,887
					0	0
Play surfaces	20% RB		11,245		8,297	2,948
			56,497	525,998	44,251	538,244

Addns	Revalue	Disp	Charge for year	NBV at 31.03.22	Addns	Revalue	Disp	Charge for year
				1 248,230 1 0		277,769		
0	0	0	0	248,232	0	277,769	0	0
			520 118	1,558 354 0 0			630	390 -276 1,090
0	0	0	638	1,912	4,359	0	630	1,203
			296 98	1,185 391 0				237 78
489	0	0	394	1,576	0	0	0	315
			164 857 492 28 28 28 42	655 3,428 1,966 112 112 112 169			6,000	131 686 -4,034 22 22 22 34
0		0	1,638	6,554	0		6,000	-3,117
			205 190 435 330	615 571 1,304 990			4,173	154 143 326 -3,183
0		0	1,160	3,480	0		4,173	-2,560
			921	3,685 0				737
0	0	0	921	3,685	0	0	0	737
489	0	0	4,751	265,439	4,359	277,769	10,803	-3,422
				#REF!				

NBV at 31.03.23	Addns	Revalue	Disp	Charge for year	NBV at 31.03.24	Addns	Revalue	Disp
1					1			
248,230					248,230			
277,770					277,770			
0					0			
526,001	0	0	0	0	526,001	0	0	0
0					0			
1,169				292	876			
0					0			
3,269				817	2,452			
0					0			
4,438	0	0	0	1,109	3,329	0	0	0
0					0			
948				190	758			
313				63	250			
0					0			
1,261	0	0	0	252	1,008	0	0	0
0					0			
524				105	419			
2,742				548	2,194			
0				0	0			
89				18	71			
89				18	71			
89				18	71			
135				27	108			
3,670	0	0	0	734	2,936	0	0	0
0					0			
461				115	346			
429				107	321			
978				244	733			
0				0	0			
1,868	0	0	0	467	1,401	0	0	0
0					0			
2,948				590	2,358			
0					0			
2,948	0	0	0	590	2,358	0	0	0
0					0			
540,185	0	0	0	3,152	537,033	0	0	0
#REF!					#REF!			

Charge for year	NBV at 31.03.25
	1
	248,230
	277,770
	0
0	526,001
	0
219	657
	0
613	1,839
	0
832	2,497
	0
152	606
50	200
	0
202	807
	0
84	336
439	1,755
0	0
14	57
14	57
14	57
22	87
587	2,349
	0
86	259
80	241
183	550
0	0
350	1,051
	0
472	1,887
	0
472	1,887
	0
2,443	534,591

#REF!