

RECREATION GROUND

England & Wales · Charity number 305069

Details

Other names	LALEHAM RECREATION GROUND CTTEE
Status	Registered
Legal form	Other
Registered	1963-05-21
Register	View on the Charity Commission register

Contact

Address	Tall Timbers Staines Road Staines-Upon-Thames TW18 2TA
Phone	07880706524
Email	rich.advice@me.com
Website	www.lucanpavilion.co.uk

Activities

Objects: A RECREATION GROUND, FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF LALEHAM.

Activities: Sport recreation

Classification

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

Geography

- **Area of benefit:** PARISH OF LALEHAM (AS IN 1923)
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£92,458	£83,265	-	-
2023-12-31	£92,556	£83,467	-	-
2022-12-31	£108,733	£109,429	-	-
2021-12-31	£75,323	£74,142	-	-
2020-12-31	£44,864	£51,160	-	-

Trustees

Name	Role	Appointed
COLIN STUART SQUIRE		
David O'Malley		2019-09-01
KEITH VIGURS		
Matthew Calvert		2011-10-01
Mavis Duncan		2015-02-01
Richard Stokes		2015-02-01

RECREATION GROUND

England & Wales - Charity number 305069

Accounts

Registered Charity Number: 305069

LALEHAM RECREATION GROUND

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 December 2024



Section A

Independent Examiner's Report

Report to the trustees	Laleham Recreation Ground		
On accounts for the year ended	31/12/2024	Charity no (if any)	305069
	Set out on pages 1-2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed: Date:

Name:

Relevant professional qualification(s) or body (if any):

Address:

LALEHAM RECREATION GROUND

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LALEHAM RECREATION GROUND

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Coline Squire, Chairman Mathew Calvert Richard Stokes Mavis Duncan Geoff Want Dominic O'Malley
Charity Registered Number	305069
Principal Office	The Broadway Laleham Surrey TW18 1RZ
Accountants	Bowdon Accounting Services Bartle House Oxford Court Manchester M2 3WQ

LALEHAM RECREATION GROUND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the charity Laleham Recreation Ground for the year 1 January 2024 to 31 December 2024.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The Trustees are aware they must act in pursuit of the objects for which the Charity was established in the first place, as defined by a conveyance dated 10 March 1923, whereby a piece of land at Laleham was conveyed to certain individuals, to act as trustees of it, with the land to be used "*for the purpose of a Recreation Ground for the use and enjoyment and benefit of the inhabitants of the parish of Laleham*", and the Scheme subsequently issued by the Charity Commission on 2 August 1930.

Acting in the best interests of the charity requires the trustees to keep the Recreation Ground in a proper condition. Allowing some use by people and groups based outside Laleham allows the trustees to secure income which in turn allows them to perform their duties and maintain the various facilities.

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity. The charity has taken all steps necessary to ensure certainty of cash flows and security of assets.

b. Activities for achieving objectives

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments the charity has no debt, and intends to maintain a balance of not less than £9,000 in the bank account.

c. Main activities undertaken to further the Charity's purposes for public benefit

The trustees have ensured activities have been focused on ensuring the Recreation Ground and the various other facilities are being maintained to a suitable standard to ensure they are available for the benefit of the "inhabitants of Laleham" in accordance with the original objects of the charity.

The charity did not consider making any grants during the year as it wished to retain funds to maintain its existing facilities and activities.

ACHIEVEMENTS AND PERFORMANCE

a. Review of Activities

Following the recent years of disruption arising from the constraints of COVID-19 the Charity continued with its approach of tight controls and disciplined management practices, and as a result its financial position continued to improve and consolidate throughout FY24.

The use of the Pavilion by local people for special events, such as birthdays, christenings, and funeral wakes continued at the increased levels seen in the previous couple of years. Similarly, the income from the bar continued to recover to pre COVID-19 levels.

The youth football has become firmly re-established at the Recreation Ground and its activities have continued to grow which has ensured a steady financial contribution.

Surrey Choices Ltd have taken over the running of the Café and continue to build up a regular clientele, whilst also ensuring a steady financial contribution to the charity.

The Improving financial health of the charity has resulted in significant expenditure items associated with the maintenance and improvement of the facilities offered throughout the year. To this end circa £20,674 has been spent on items such as:-

- . Two new signboards
- . A replacement refurbished Tractor
- . A new Security Gate to improve site access security
- . An acoustic absorbing ceiling in the main bar area
- . Decoration of toilets, committee room and corridors
- . Treatment of regularly blocking drains
- . Measures to improve the presence of moles around the sports playing areas.

Plans are currently being developed to further improve the existing facilities.

In keeping with many similar organisations, the Charity has continued to review its energy supply arrangements. Discussions were undertaken with Octopus Energy throughout 2024 and they agreed to repay the advance security deposit of £4943.37 required in 2023, as mentioned in the FY23 Annual Report and Accounts.

In February 2023 the Laleham Trustees passed their funds of £1350.41 to the Laleham Recreation Ground bank account for safe keeping. These funds which subsequently reduced to £888.41 are treated as restricted funds which can only be used with the written consent of at least three of the six trustees.

FINANCIAL REVIEW

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. General governance

Trustees have continued to review the current usage of the recreation Ground. Having considered the concerns of neighbouring residents and the opinions of other village residents, the views of user groups and the proposed developments relating to football use.

The Trustees will continue to maintain, enhance and/or upgrade existing facilities. However, the Trustees have in the past decided not to approve the development and introduction of additional facilities, particularly for football, at the current time.

No single user group may have exclusive use of any area or facility within the grounds, beyond the normal and pre-arranged needs of a particular group's activities.

b. Constitution

The principal object of the charity in the year under review is to provide facilities, and be responsible for, the promotion of recreational facilities for the benefit of the local community. Laleham Recreation Ground is responsible to the Trustees of the Laleham Charities for the operational management of the grounds and buildings.

c. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

d. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that the systems and procedures are in place to mitigate our exposure to the major risks.

e. Trustees' responsibilities statement

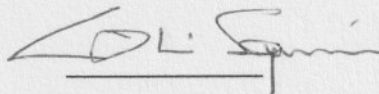
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulation 2008, and the provision of the trust deed. 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.

This report was approved by the Trustees, on 6 Aug 2025 and signed on their behalf by:



Colin Squire
Trustee

LALEHAM RECREATION GROUND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2024

	Note	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations and Legacies	3		-	-	1,350
Charitable activities	4		20,700	20,700	14,224
Other trading activities	5		45,986	45,986	49,308
Investments	6		25,772	25,772	27,674
Total income		-	92,458	92,458	92,556
Expenditure on:					
Raising funds	7		34,796	34,796	43,260
Charitable activities	8	7,734	48,469	56,203	40,207
Total expenditure		7,734	83,265	90,999	83,467
Net movement in funds		(7,734)	9,193	1,459	9,089
Reconciliation of funds:					
Total funds brought forward		388,911	35,569	424,480	415,390
Net movement in funds		(7,734)	9,193	1,459	9,089
Total funds carried forward		381,177	44,762	425,939	424,479

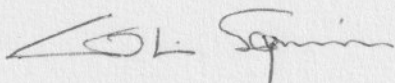
The notes form part of these financial statements

LALEHAM RECREATION GROUND

BALANCE SHEET AS AT DECEMBER 31, 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Fixed Assets	13	<u>405,486</u>	<u>395,527</u>
		405,486	395,527
Current Assets			
Stocks	14	2,300	2,678
Debtors	15	-	4,943
Cash at bank and in hand		<u>18,653</u>	<u>23,180</u>
		20,953	30,801
	16	(500)	(1,848)
Creditors: amounts falling due within one year			
Net current assets		<u>20,453</u>	<u>28,953</u>
Total assets less current liabilities		<u>425,939</u>	<u>424,480</u>
Total net assets		<u>425,939</u>	<u>424,480</u>
Charity funds			
Restricted funds	17	381,177	388,911
Unrestricted Funds	17	<u>44,762</u>	<u>35,569</u>
Total funds		<u>425,939</u>	<u>424,480</u>

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



.....
Colin Squire

The notes form part of these financial statements

1 General information

Laleham Recreation Ground is an unincorporated charity registered with the Charity Commission in England and Wales.

2 Accounting Policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Laleham Recreation Ground meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognized once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognized at the time the investment income is receivable.

2.3 Expenditures

Expenditure is recognized once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible Fixed Assets

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

- Freehold property - 2%
- Fixtures and fittings - 15%

2.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are Unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other specific purposes.

Designated funds comprise Unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains, and losses are allocated to the appropriate fund.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	-	-	1,350

4 Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from charitable activities - Charitable activities	20,700	20,700	14,224

5 Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Pavilion bar receipts	45,986	45,986	49,308

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

6 Income from other trading activities

	Unrestricted funds	Total funds	Total funds
	2024	2024	2023
	£	£	£
Rental income	25,772	25,772	27,674

7 Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds	Total funds	Total funds
	2024	2024	2023
	£	£	£
Wages and salaries	16,455	16,455	22,429

Other trading expenses

	Unrestricted funds	Total funds	Total funds
	2024	2024	2023
	£	£	£
Bar purchases	18,341	18,341	20,831

8 Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds	Unrestricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Charitable activities	7,734	48,469	56,203	40,207
Total 2023	7,937	32,270	40,207	

9 Analysis of expenditure by activities

	Support costs	Total funds	Total funds
	2024	2024	2023
	£	£	£
Charitable activities	56,203	56,203	40,207

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

9 Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities	Total funds	Total funds
	2024	2024	2023
	£	£	£
Depreciation	9,215	9,215	8,834
Independent examiner's fees	500	500	1,878
Computer costs	1,028	1,028	562
Telephone, printing and postage	-	-	291
Light, heat and premises costs	18,885	18,885	10,135
Repairs and renewals	5,300	5,300	5,833
Legal and professional	-	-	-
Sundry expenses	940	940	1,666
TV subscriptions	-	-	-
Ground service costs	14,844	14,844	7,753
Water & sewerage charges	2,676	2,676	699
Insurance	2,815	2,815	2,556
	<u>56,203</u>	<u>56,203</u>	<u>40,207</u>

10 Independent examiner's fees

The independent examiner's remuneration amounts to an independent examiner's fee of £500 (2023 - £1,878)

11 Staff costs

	2024	2023
	£	£
Wages and salaries	<u>16,455</u>	<u>22,429</u>

The average number of persons employed by the Charity during the year was as follows :

	2024	2023
	No.	No.
Employees	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

12 Trustee's remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustees expenses have been incurred (2023 - £NIL).

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

13 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 01 January 2024	396,848	52,449	449,297
Additions	11,245	7,929	19,174
Disposals	-	-	-
At 31 December 2024	<u>408,093</u>	<u>60,378</u>	<u>468,471</u>
Depreciation			
At 01 January 2024	7,937	45,833	53,770
Charge for the year	7,734	1,481	9,215
At 31 December 2024	<u>15,671</u>	<u>47,314</u>	<u>62,985</u>
NET BOOK VALUE			
At 31 December 2024	<u>392,422</u>	<u>13,064</u>	<u>405,486</u>
At 31 December 2023	<u>383,911</u>	<u>1,372</u>	<u>395,527</u>

Included within Freehold property is the Laleham recreation pavilion and land held for the benefit and use by the community.

14 Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>2,300</u>	<u>2,678</u>

15 Debtors

	2024 £	2023 £
Due within one year		
Other debtors	<u>-</u>	<u>4,943</u>

16 Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>500</u>	<u>1,848</u>

17 Statements of funds

Statements of funds - current year

	Balance at 01 January 2024	Income	Expenditure	Balance at 31 December 2024
	£	£	£	£
Unrestricted funds				
Designated funds				
Trustees funds	888			888
General funds				
General funds - all funds	34,681	92,458	(83,265)	43,874
Total funds	35,569	92,458	(83,265)	44,762
Restricted funds				
Development fund	388,911		(7,734)	381,177
Total funds	424,480	92,458	(90,999)	425,939

Statements of funds - prior year

	Balance at 01 January 2023	Income	Expenditure	Balance at 31 December 2023
	£	£	£	£
Unrestricted funds				
Trustees funds		1,350	(462)	888
General funds - all funds	18,542	91,206	(75,067)	34,681
Restricted funds				
Development fund	396,848	-	(7,937)	388,911
Total funds	415,390	92,556	(83,466)	424,480

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

18 Summary of funds

Summary of funds - current year

	Balance at 01 January 2024	Income	Expenditure	Balance at 31 December 2024
	£	£	£	£
Designated funds	888	-	-	888
General funds	34,681	92,458	(83,265)	43,874
Restricted funds	388,911	-	(7,734)	381,177
Total	424,480	92,458	(90,999)	425,939

Summary of funds - prior year

	Balance at 01 January 2023	Income	Expenditure	Balance at 31 December 2023
	£	£	£	£
Designated funds	-	1,350	(462)	888
General funds	18,542	91,206	(75,067)	34,681
Restricted funds	396,848	-	(7,937)	388,911
Total	415,390	92,556	(83,466)	424,480

19 Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2024	Unrestricted funds 2024	Total funds 2024
	£	£	£
Tangible fixed assets	392,422	13,064	405,486
Current assets		20,953	20,953
Creditors due within one year		(500)	(500)
Total	392,422	33,517	425,939

Analysis of net assets between funds - prior year

	Restricted funds 2023	Unrestricted funds 2023	Total funds 2023
	£	£	£
Tangible fixed assets	388,911	6,616	395,527
Current assets	-	30,801	30,801
Creditors due within one year	-	(1,848)	(1,848)
Total	388,911	35,569	424,480

RECREATION GROUND

England & Wales - Charity number 305069

Accounts

LALEHAM RECREATION GROUND

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

LALEHAM RECREATION GROUND

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LALEHAM RECREATION GROUND

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	Colin Squire, Chairman Matthew Calvert Richard Stokes Mavis Duncan Keith Vigurs Dominic O'Malley
Charity registered number	305069
Principal office	The Broadway Laleham Surrey TW18 1RZ
Accountants	Hillier Hopkins LLP First Floor Radius House 51 Clarendon Road Watford WD17 1HP

LALEHAM RECREATION GROUND

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the Laleham Recreation Ground for the year 1 January 2023 to 31 December 2023.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The Trustees are aware they must act in pursuit of the objectives for which the Charity was established in the first place, as defined by a conveyance dated 10 March 1923, whereby a piece of land at Laleham was conveyed to certain individuals, to act as Trustees of it, with the land to be used “for the purpose of a Recreation Ground for the use and enjoyment and benefit of the inhabitants of the parish of Laleham”, and the Scheme subsequently issued by the Charity Commission on 2 August 1930.

Acting in the best interests of the Charity requires the Trustees to keep the Recreation Ground in a proper condition. Allowing some use by people and groups based outside Laleham allows the Trustees to secure income which in turn allows them to perform their duties and maintain the various facilities.

The Charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity. The Charity has taken all steps necessary to ensure certainty of cash flows and security of assets.

b. Activities undertaken to achieve objectives

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments the Charity has no debt and intends to maintain a balance of not less than £9,000 in the bank account.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Trustees have ensured activities have been focused on ensuring the Recreation Ground and the various other facilities are being maintained to a suitable standard to ensure they are available for the benefit of the “inhabitants of Laleham” in accordance with the original objectives of the Charity.

The Charity did not consider making any grants during the year as it wished to retain funds to maintain its existing facilities and activities.

Achievements and performance

a. Review of activities

Following the recent years of disruption arising from the constraints of COVID-19 the Charity started the year with its bank account balance lower than typical in recent years and so Financial Year 2023 has seen a year of tighter controls and more disciplined management practices, and consolidation, which is reflected in the bank balance which has recovered significantly during the year.

The use of the Pavilion by local people for special events, such as birthdays, christenings, and funeral wakes continued to increase over previous years. Income from the bar has continued to recover to pre COVID-19 levels.

The senior football has moved to an alternative site, but youth football has returned, so protecting income from these activities.

LALEHAM RECREATION GROUND

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

Large expenditure items were again kept to a minimum throughout the year.

In February 2023 the Laleham Trustees passed their funds of £1,350.41 to the Laleham Recreation Ground bank account for safe keeping. These funds are to be treated as designated funds and can only be used with the written consent of at least three of the six Trustees. £462.00 of these funds were used by the Trustees for the procurement of the 100 year anniversary plaque unveiled by Lord Lucan in November 2023. These restricted funds now stand at £888.41.

In keeping with many similar organisations, the Charity had to review its energy supply arrangements as the historic contracts came up for renewal during 2023. Octopus Energy were chosen as the new supplier, but as part of the small print of their contract, the Charity had to pay an advance security deposit of £4,943.37. This payment will be recovered in December 2024 and so this arrangement will be noted in the annual report and accounts.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

a. General governance

Trustees have continued to review the current usage of the recreation Ground. Having considered the concerns of neighbouring residents and the opinions of other village residents, the views of user groups and the proposed developments relating to football use.

The Trustees will continue to maintain, enhance and/or upgrade existing facilities. However, the Trustees have decided not to approve the development and introduction of additional facilities, particularly for football, at the current time.

No single user group may have exclusive use of any area or facility within the grounds, beyond the normal and pre-arranged needs of a particular group's activities.

b. Constitution

The principal object of the Charity in the year under review is to provide facilities, and be responsible for, the promotion of recreational facilities for the benefit of the local community. Laleham Recreation Ground is responsible to the Trustees of the Laleham Charities for the operational management of the grounds and buildings.

c. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

LALEHAM RECREATION GROUND

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed and in particular those related to the operations and finances of the Charity. We are satisfied that the systems and procedures are in place to mitigate our exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Colin Squire

Date: 7th Aug 2024

LALEHAM RECREATION GROUND

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Independent examiner's report to the Trustees of Laleham Recreation Ground ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

LALEHAM RECREATION GROUND

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated:

23/8/2024

Alexander Fuller BA(hons) BFP ACA

Hillier Hopkins LLP
First Floor Radius House
51 Clarendon Road
Watford
WD17 1HP

LALEHAM RECREATION GROUND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	-	1,350	1,350	700
Charitable activities	4	-	14,224	14,224	12,531
Other trading activities	5	-	49,308	49,308	71,964
Investments	6	-	27,674	27,674	23,538
Total income		-	92,556	92,556	108,733
Expenditure on:					
Raising funds	7	-	43,260	43,260	72,733
Charitable activities	8	7,937	32,270	40,207	36,696
Total expenditure		7,937	75,530	83,467	109,429
Net movement in funds		(7,937)	17,026	9,089	(696)
Reconciliation of funds:					
Total funds brought forward		396,848	18,542	415,390	416,086
Net movement in funds		(7,937)	17,026	9,089	(696)
Total funds carried forward		388,911	35,568	424,479	415,390

The Statement of financial activities includes all gains and losses recognised in the year.

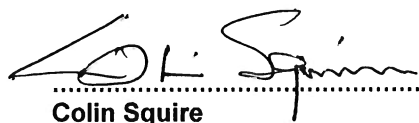
The notes on pages 9 to 19 form part of these financial statements.

LALEHAM RECREATION GROUND

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	395,527	404,361
		395,527	404,361
Current assets			
Stocks	14	2,678	2,100
Debtors	15	4,943	-
Cash at bank and in hand		23,180	10,579
		30,801	12,679
Creditors: amounts falling due within one year	16	(1,848)	(1,650)
		28,953	11,029
Net current assets		28,953	11,029
Total assets less current liabilities		424,480	415,390
Total net assets		424,480	415,390
Charity funds			
Restricted funds	17	388,911	396,848
Unrestricted funds	17	35,569	18,542
Total funds		424,480	415,390

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



 Colin Squire

Date:

The notes on pages 9 to 19 form part of these financial statements.

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

Laleham Recreation Ground is an unincorporated charity registered with the Charity Commission in England and Wales.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Laleham Recreation Ground meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Freehold property	-	2%
Fixtures and fittings	-	15%

2.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	1,350	1,350	700

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from charitable activities - Charitable activities	14,224	14,224	12,531

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Pavilion bar receipts	49,308	49,308	71,964

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Rental income	27,674	27,674	23,538

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Wages and salaries	22,429	22,429	31,078

Other trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Bar purchases	20,831	20,831	41,655

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Charitable activities	7,937	32,270	40,207	36,696
<i>Total 2022</i>	-	36,696	36,696	

9. Analysis of expenditure by activities

	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	40,207	40,207	36,696

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Depreciation	8,834	8,834	940
Independent examiner's fees	1,878	1,878	1,680
Computer costs	562	562	-
Telephone, printing and postage	291	291	569
Light, heat and premises costs	10,135	10,135	10,084
Repairs and renewals	5,833	5,833	6,762
Legal and professional	-	-	884
Sundry expenses	1,666	1,666	1,260
TV subscriptions	-	-	2,823
Ground service costs	7,753	7,753	9,315
Water & sewerage charges	699	699	(58)
Insurance	2,556	2,556	2,437
	<u>40,207</u>	<u>40,207</u>	<u>36,696</u>

10. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,680 (2022 - £1,440).

11. Staff costs

	2023 £	2022 £
Wages and salaries	22,429	31,078
	<u>22,429</u>	<u>31,078</u>

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Employees	1	1

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 January 2023	396,848	52,449	449,297
At 31 December 2023	<u>396,848</u>	<u>52,449</u>	<u>449,297</u>
Depreciation			
At 1 January 2023	-	44,936	44,936
Charge for the year	7,937	897	8,834
At 31 December 2023	<u>7,937</u>	<u>45,833</u>	<u>53,770</u>
Net book value			
At 31 December 2023	<u>388,911</u>	<u>6,616</u>	<u>395,527</u>
At 31 December 2022	<u>396,848</u>	<u>7,513</u>	<u>404,361</u>

Included within Freehold property is the Laleham recreation Pavilion and land held for the benefit and use by the community. A prior period adjustment has been recognised to reclassify the asset as freehold property from investment property, to better reflect its nature.

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

14. Stocks

	2023	2022
	£	£
Finished goods and goods for resale	2,678	2,100

15. Debtors

	2023	2022
	£	£
Due within one year		
Other debtors	4,943	-
	4,943	-

16. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,848	1,650

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
Designated funds				
Trustees fund	-	1,350	(462)	888
	<hr/>	<hr/>	<hr/>	<hr/>
General funds				
General Funds - all funds	18,542	91,206	(75,067)	34,681
	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	18,542	92,556	(75,529)	35,569
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Development fund	396,848	-	(7,937)	388,911
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	415,390	92,556	(83,466)	424,480
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds				
General Funds - all funds	19,238	108,733	(109,429)	18,542
Restricted funds				
Development fund	396,848	-	-	396,848
Total of funds	416,086	108,733	(109,429)	415,390

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Designated funds	-	1,350	(462)	888
General funds	18,542	91,206	(75,067)	34,681
Restricted funds	396,848	-	(7,937)	388,911
	415,390	92,556	(83,466)	424,480

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

18. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
General funds	19,238	108,733	(109,429)	18,542
Restricted funds	396,848	-	-	396,848
	<u>416,086</u>	<u>108,733</u>	<u>(109,429)</u>	<u>415,390</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	388,911	6,616	395,527
Current assets	-	30,801	30,801
Creditors due within one year	-	(1,848)	(1,848)
Total	<u>388,911</u>	<u>35,569</u>	<u>424,480</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	396,848	7,513	404,361
Current assets	-	12,679	12,679
Creditors due within one year	-	(1,650)	(1,650)
Total	<u>396,848</u>	<u>18,542</u>	<u>415,390</u>

RECREATION GROUND

England & Wales - Charity number 305069

Accounts

LALEHAM RECREATION GROUND

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

LALEHAM RECREATION GROUND

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LALEHAM RECREATION GROUND

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	Colin Squire, Chairman Matthew Calvert Richard Stokes Mavis Duncan Keith Vigurs Dominic O'Malley
Charity registered number	305069
Principal office	The Broadway Laleham Surrey TW18 1RZ
Accountants	Hillier Hopkins LLP First Floor Radius House 51 Clarendon Road Watford WD17 1HP

LALEHAM RECREATION GROUND

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the Laleham Recreation Ground for the year 1 January 2022 to 31 December 2022.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The Trustees are aware they must act in pursuit of the objects for which the Charity was established in the first place, as defined by a conveyance dated 10 March 1923, whereby a piece of land at Laleham was conveyed to certain individuals, to act as trustees of it, with the land to be used "for the purpose of a Recreation Ground for the use and enjoyment and benefit of the inhabitants of the parish of Laleham", and the Scheme subsequently issued by the Charity Commission on 2 August 1930.

Acting in the best interests of the charity requires the trustees to keep the Recreation Ground in a proper condition. Allowing some use by people and groups based outside Laleham allows the trustees to secure income which in turn allows them to perform their duties and maintain the various facilities.

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity. The charity has taken all steps necessary to ensure certainty of cash flows and security of assets.

b. Activities undertaken to achieve objectives

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments the charity has no debt, and intends to maintain a balance of around £9,000 in the bank.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The trustees have ensured activities have been focused on ensuring the Recreation Ground and the various other facilities are being maintained to a suitable standard to ensure they are available for the benefit of the "inhabitants of Laleham" in accordance with the original objects of the charity.

The charity did not consider making any grants during the year as it wished to retain funds to maintain its existing facilities and activities.

Achievements and performance

a. Review of activities

The Pavilion continued to be impacted by the COVID-19 crisis, and was required to close or have restricted access on a few occasions, in the early part of the year. A strict control of cost items was maintained throughout the year. The energy used by the Pavilion continued to be the subject of much focus and was maintained at reduced levels.

The use of the Pavilion by local people for special events, such as birthdays, christenings, and funeral wakes continued to increase over previous years. Income from the bar showed signs of recovery from the previous year but was still below pre-Covid historic levels.

The senior football returned to more normal levels of activity throughout the year, but youth football was much reduced and was continued at lower volumes resulting in a loss of revenue.

LALEHAM RECREATION GROUND

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

Whilst the cash situation improved over the previous year, it continued to be impacted when compared with historic levels.

Large expenditure items were kept to a minimum throughout the year, but circa £6,500 was spent, mainly on redecoration, re-equipment and improvements to the kitchen, bar and storage areas; £884 was paid to Moore Barlow Solicitors as the final payment for the compliance review undertaken for the Trustees: and £1,530 was paid to Hillier Hopkins for the Annual Report and Accounts.

b. COVID-19

As stated above and in line with the actions taken in the previous years tight control was maintained over discretionary expenditure, including, rubbish collection, energy, TV, Epos costs, groundsman, bar staff and food and drink supplies. However, the cost of bar staff and product was higher than expected and we have therefore put in some additional controls and audits on these items.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. General governance

During this financial year the Trustees received the review undertaken by Moore Barlow Solicitors of the Charity's operations and compliance with, amongst other things, the Deeds of Trust and Schemes issued by the Charity Commission with respect to the charity.

As a result of this review the Trustees were advised there is nothing in the constitution or guidelines which conflicts with the conveyances and the various schemes. However, they were reminded that they hold the ultimate legal responsibility for all that is done in the name of the Charity, even where they have delegated some of the day-to-day running to a committee; and a legal responsibility to oversee what is done on their behalf and ensure that it always complies with the conveyances and various schemes, as well as the requirements of the Charities Act 2011.

As a result, the Trustees have reviewed the current usage of the recreation Ground. Having considered the concerns of neighbouring residents and the opinions of other village residents, the views of user groups and the proposed developments relating to football use.

The Trustees will continue to maintain, enhance and/or upgrade existing facilities. However, the Trustees have decided not to approve the development and introduction of additional facilities, particularly for football, at the current time.

No single user group may have exclusive use of any area or facility within the grounds, beyond the normal and pre-arranged needs of a particular group's activities.

Laleham Recreation Ground will continue to host football played up to Level 7 in the FA League pyramid system.

LALEHAM RECREATION GROUND

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

The Trustees consider the facilities required for Level 6 football are beyond those appropriate for reasonably balanced usage and the consideration of Laleham's residents and environment.

b. Constitution

Laleham Recreation Ground is a registered charity, number 305069, and is constituted under a Trust deed.

The principal object of the charity in the year under review is to provide facilities, and be responsible for, the promotion of recreational facilities for the benefit of the local community. Laleham Recreation Ground is responsible to the Trustees of the Laleham Charities for the operational management of the grounds and buildings.

c. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

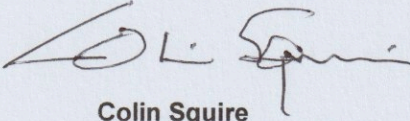
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

LALEHAM RECREATION GROUND

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Approved by order of the members of the board of Trustees and signed on their behalf by:



Colin Squire

Date: 23/8/22

LALEHAM RECREATION GROUND

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Independent examiner's report to the Trustees of Laleham Recreation Ground ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Alexander Fuller BA(hons) BFP ACA

Hillier Hopkins LLP
First Floor Radius House
51 Clarendon Road
Watford
WD17 1HP

LALEHAM RECREATION GROUND

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the Trustees of Laleham Recreation Ground ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

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I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 18 September 2023

Alexander Fuller BA(hons) BFP ACA

Hillier Hopkins LLP
First Floor Radius House
51 Clarendon Road
Watford
WD17 1HP

LALEHAM RECREATION GROUND

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	700	700	-
Charitable activities	4	12,531	12,531	2,418
Other trading activities	5	71,964	71,964	54,638
Investments	6	23,538	23,538	9,826
Other income	7	-	-	8,441
Total income		108,733	108,733	75,323
Expenditure on:				
Raising funds	8	72,733	72,733	40,219
Charitable activities	9	36,696	36,696	33,923
Total expenditure		109,429	109,429	74,142
Net movement in funds		(696)	(696)	1,181
Reconciliation of funds:				
Total funds brought forward		416,086	416,086	414,905
Net movement in funds		(696)	(696)	1,181
Total funds carried forward		415,390	415,390	416,086

The Statement of financial activities includes all gains and losses recognised in the year.

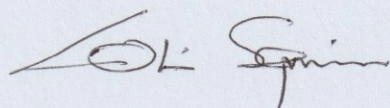
The notes on pages 9 to 19 form part of these financial statements.

LALEHAM RECREATION GROUND

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	7,513	8,453
Investment property	15	396,848	396,848
		<u>404,361</u>	<u>405,301</u>
Current assets			
Stocks	16	2,100	3,528
Cash at bank and in hand		10,579	8,757
		<u>12,679</u>	<u>12,285</u>
Creditors: amounts falling due within one year	17	(1,650)	(1,500)
		<u>11,029</u>	<u>10,785</u>
Net current assets		<u>11,029</u>	<u>10,785</u>
Total assets less current liabilities		<u>415,390</u>	<u>416,086</u>
Total net assets		<u>415,390</u>	<u>416,086</u>
Charity funds			
Restricted funds	18	-	-
Unrestricted funds	18	415,390	416,086
Total funds		<u>415,390</u>	<u>416,086</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Colin Squire

Date: 23/8/23

The notes on pages 9 to 19 form part of these financial statements.

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Laleham Recreation Ground is an unincorporated charity registered with the Charity Commission in England and Wales.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Laleham Recreation Ground meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Fixtures and fittings	-	15%
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2.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	700	700	-
	<u>700</u>	<u>700</u>	<u>-</u>

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from charitable activities - Charitable activities	12,531	12,531	2,418
	<u>12,531</u>	<u>12,531</u>	<u>2,418</u>

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Pavilion bar receipts	71,964	71,964	54,638
	<u>71,964</u>	<u>71,964</u>	<u>54,638</u>

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Rental income	23,538	23,538	9,826

7. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Spelthorne Council grants	-	-	8,441

8. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Wages and salaries	31,078	31,078	20,074

Other trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bar purchases	41,655	41,655	20,145

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Charitable activities	36,696	36,696	33,923

10. Analysis of expenditure by activities

	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	36,696	36,696	33,923

Analysis of support costs

	Charitable activities 2022 £	Total funds 2022 £	Total funds 2021 £
Depreciation	940	940	1,063
Independent examiner's fees	1,680	1,680	1,440
Telephone, printing and postage	569	569	552
Light, heat and premises costs	10,084	10,084	4,326
Repairs and renewals	6,762	6,762	7,875
Legal and professional	884	884	3,081
Sundry expenses	1,260	1,260	733
TV subscriptions	2,823	2,823	2,346
Ground service costs	9,315	9,315	8,584
Water & sewerage charges	(58)	(58)	1,613
Insurance	2,437	2,437	2,310
	36,696	36,696	33,923

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,680 (2021 - £1,440).

12. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	31,078	<i>20,074</i>
	<u>31,078</u>	<u><i>20,074</i></u>

The average number of persons employed by the Charity during the year was as follows:

	2022	<i>2021</i>
	No.	No.
Employees	1	<i>1</i>
	<u>1</u>	<u><i>1</i></u>

No employee received remuneration amounting to more than £60,000 in either year.

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 January 2022	52,449
At 31 December 2022	52,449
Depreciation	
At 1 January 2022	43,996
Charge for the year	940
At 31 December 2022	44,936
Net book value	
At 31 December 2022	7,513
At 31 December 2021	8,453

15. Investment property

	Freehold investment property £
Valuation	
At 1 January 2022	396,848
At 31 December 2022	396,848

The 2022 valuations were made by the Trustees, on an open market value for existing use basis.

16. Stocks

	2022 £	2021 £
Finished goods and goods for resale	2,100	3,528

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

17. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>1,650</u>	<u>1,500</u>

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

18. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
Designated funds				
Development fund	400,154	-	-	400,154
General funds				
General Funds - all funds	15,932	108,733	(109,429)	15,236
Total Unrestricted funds	416,086	108,733	(109,429)	415,390

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
Designated funds				
Development fund	400,154	-	-	400,154
General funds				
General Funds - all funds	14,751	75,323	(74,142)	15,932
Total Unrestricted funds	414,905	75,323	(74,142)	416,086

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

19. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Designated funds	400,154	-	-	400,154
General funds	15,932	108,733	(109,429)	15,236
	<u>416,086</u>	<u>108,733</u>	<u>(109,429)</u>	<u>415,390</u>

Summary of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
Designated funds	400,154	-	-	400,154
General funds	14,751	75,323	(74,142)	15,932
	<u>414,905</u>	<u>75,323</u>	<u>(74,142)</u>	<u>416,086</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	7,513	7,513
Investment property	396,848	396,848
Current assets	12,679	12,679
Creditors due within one year	(1,650)	(1,650)
Total	<u>415,390</u>	<u>415,390</u>

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	8,453	8,453
Investment property	396,848	396,848
Current assets	12,285	12,285
Creditors due within one year	(1,500)	(1,500)
Total	<u>416,086</u>	<u>416,086</u>

RECREATION GROUND

England & Wales - Charity number 305069

Accounts

LALEHAM RECREATION GROUND

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

LALEHAM RECREATION GROUND

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Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 19

LALEHAM RECREATION GROUND

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees	Colin Squire, Chairman Matthew Calvert Richard Stokes Mavis Duncan Keith Vigurs Dominic O'Malley
Charity registered number	305069
Principal office	The Broadway Laleham Surrey TW18 1RZ
Accountants	Hillier Hopkins LLP First Floor Radius House 51 Clarendon Road Watford WD17 1HP

LALEHAM RECREATION GROUND

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements of the Laleham Recreation Ground for the year 1 January 2021 to 31 December 2021.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The Trustees are aware they must act in pursuit of the objects for which the Charity was established in the first place, as defined by a conveyance dated 10 March 1923, whereby a piece of land at Laleham was conveyed to certain individuals, to act as trustees of it, with the land to be used "for the purpose of a Recreation Ground for the use and enjoyment and benefit of the inhabitants of the parish of Laleham", and the Scheme subsequently issued by the Charity Commission on 2 August 1930.

Acting in the best interests of the charity requires the trustees to keep the Recreation Ground in a proper condition. Allowing some use by people and groups based outside Laleham allows the trustees to secure income which in turn allows them to perform their duties and maintain the various facilities.

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity. The charity has taken all steps necessary to ensure certainty of cash flows and security of assets.

b. Activities undertaken to achieve objectives

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments the charity has no debt, but intends to maintain a balance of around £9,000 in the bank.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The trustees have ensured activities have been focused on ensuring the Recreation Ground and the various other facilities are being maintained to a suitable standard to ensure they are available for the benefit of the "inhabitants of Laleham" in accordance with the original objects of the charity.

The charity did not consider making any grants during the year as it wished to retain funds to maintain its existing facilities and activities.

Achievements and performance

a. Review of activities

The Pavilion continued to be impacted by the COVID-19 crisis, and was required to close or have restricted access on a number of occasions throughout the year. Many cost items were stopped or reduced as activities were restricted. The energy used by the Pavilion continued to be the subject of much focus and was substantially reduced.

The use of the Pavilion by local people for special events, such as birthdays, marriages, christenings, funerals showed signs of increasing over previous years. Income from the bar showed signs of recovery from the previous year but was still below historic levels.

The senior football returned to more normal levels of activity in the second half of the year, but the Sunday youth football group decided to leave and move to other venues in the area, resulting in a loss of revenue.

LALEHAM RECREATION GROUND

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

Whilst the cash situation improved over the previous year, it continued to be significantly impacted and we benefited from some "Business Interruption" grants from Spelthorne Council totalling £8,440.

Large expenditure items were kept to a minimum throughout the year, but £4,300 had to be spent on improvements to the hot water system, and £3,081 was paid to Moore Barlow Solicitors as initial payment for the compliance review undertaken for the Trustees.

b. Covid-19

As stated above and in line with the actions taken in the previous year, we stopped, or curtailed discretionary expenditure, rubbish collection, energy, TV, Epos costs, groundsman, bar staff and food and drink supplies.

At various times throughout the year access and availability of the premises were restricted, and proper procedures for social distancing, wearing of masks and hand washing were maintained. The premises were cleaned thoroughly throughout, and we continue to do a deep clean every 6 months.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. General governance

During this financial year the Trustees engaged Moore Barlow Solicitors to conduct a review of the Charity's operations and compliance with amongst other things, the deeds of Trust and Schemes issued by the Charity Commission with respect to the charity.

As a result of this review the Trustees were advised there is nothing in the constitution or guidelines which conflicts with the conveyances and the various schemes. However, they were reminded that they hold the ultimate legal responsibility for all that is done in the name of the Charity, even where they have delegated some of the day-to-day running to a committee; and a legal responsibility to oversee what is done on their behalf and ensure that it always complies with the conveyances and various schemes, as well as the requirements of the Charities Act 2011.

As a result the Trustees have reviewed the current usage of the recreation Ground. Having considered the concerns of neighbouring residents and the opinions of other village residents, the views of user groups and the proposed developments relating to football use.

The Trustees will continue to maintain, enhance and/or upgrade existing facilities. However, the Trustees have decided not to approve the development and introduction of additional facilities, particularly for football, at the current time.

No single user group may have exclusive use of any area or facility within the grounds, beyond the normal and pre-arranged needs of a particular group's activities.

LALEHAM RECREATION GROUND

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

Laleham Recreation Ground will continue to host football played up to Level 7 in the FA League pyramid system. The Trustees consider the facilities required for Level 6 football are beyond those appropriate for reasonably balanced usage and the consideration of Laleham's residents and environment.

The Trustees have requested a review of the current governance documentation to ensure it properly reflects the legal advice and the current environment.

b. Constitution

Laleham Recreation Ground is a registered charity, number 305069, and is constituted under a Trust deed.

The principal object of the charity in the year under review is to provide facilities, and be responsible for, the promotion of recreational facilities for the benefit of the local community. Laleham Recreation Ground is responsible to the Trustees of the Laleham Charities for the operational management of the grounds and buildings.

c. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

LALEHAM RECREATION GROUND

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

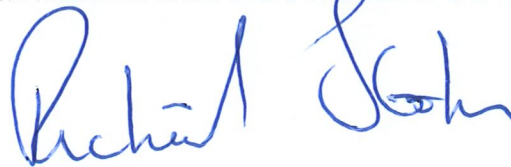
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Richard Stokes



Date:

27 OCT 2022



LALEHAM RECREATION GROUND

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Independent examiner's report to the Trustees of Laleham Recreation Ground ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 27 October 2021

Neil Cundale BSc FCA

Hillier Hopkins LLP
First Floor Radius House
51 Clarendon Road
Watford
WD17 1HP

LALEHAM RECREATION GROUND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Charitable activities	3	2,418	2,418	10
Other trading activities	4	54,638	54,638	18,260
Investments	5	9,826	9,826	15,260
Other income	6	8,441	8,441	11,334
Total income		75,323	75,323	44,864
Expenditure on:				
Raising funds	7	40,219	40,219	20,571
Charitable activities	8	33,923	33,923	30,589
Total expenditure		74,142	74,142	51,160
Net movement in funds		1,181	1,181	(6,296)
Reconciliation of funds:				
Total funds brought forward		414,905	414,905	421,201
Net movement in funds		1,181	1,181	(6,296)
Total funds carried forward		416,086	416,086	414,905

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 19 form part of these financial statements.

LALEHAM RECREATION GROUND

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	8,453	9,017
Investment property	14	396,848	396,848
		405,301	405,865
Current assets			
Stocks	15	3,528	1,784
Cash at bank and in hand		8,757	8,756
		12,285	10,540
Creditors: amounts falling due within one year	16	(1,500)	(1,500)
		10,785	9,040
Net current assets		10,785	9,040
Total assets less current liabilities		416,086	414,905
Total net assets		416,086	414,905
Charity funds			
Restricted funds	17	-	-
Unrestricted funds	17	416,086	414,905
Total funds		416,086	414,905

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Richard Stokes

Date: 27 OCT 2022

The notes on pages 9 to 19 form part of these financial statements.

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

Laleham Recreation Ground is an unincorporated charity registered with the Charity Commission in England and Wales.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Laleham Recreation Ground meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Fixtures and fittings	-	15%
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2.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. Accounting policies (continued)

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from charitable activities - Charitable activities	2,418	2,418	10

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Pavilion bar receipts	54,638	54,638	18,260

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Rental income	9,826	9,826	15,260

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Spelthorne Council grants	8,441	8,441	11,334

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Wages and salaries	20,074	20,074	9,144

Other trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Bar purchases	20,145	20,145	11,427

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable activities	33,923	33,923	30,589

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. Analysis of expenditure by activities

	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable activities	33,923	33,923	30,589

Analysis of support costs

	Charitable activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Depreciation	1,063	1,063	1,115
Independent examiner's fees	1,440	1,440	1,320
Telephone, printing and postage	552	552	1,689
Light, heat and premises costs	4,326	4,326	5,765
Repairs and renewals	7,875	7,875	5,547
Legal and professional	3,081	3,081	-
Sundry expenses	733	733	995
TV subscriptions	2,346	2,346	2,226
Ground service costs	8,584	8,584	9,232
Water & sewerage charges	1,613	1,613	510
Insurance	2,310	2,310	2,190
	33,923	33,923	30,589

10. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,440 (2020 - £1,320).

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. Staff costs

	2021	<i>2020</i>
	£	£
Wages and salaries	20,074	<i>9,144</i>
	<u>20,074</u>	<u><i>9,144</i></u>

The average number of persons employed by the Charity during the year was as follows:

	2021	<i>2020</i>
	No.	No.
Employees	1	<i>1</i>
	<u>1</u>	<u><i>1</i></u>

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2020 - £NIL*).

During the year ended 31 December 2021, no Trustee expenses have been incurred (*2020 - £NIL*).

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 January 2021	51,950
Additions	499
At 31 December 2021	<u>52,449</u>
Depreciation	
At 1 January 2021	42,933
Charge for the year	1,063
At 31 December 2021	<u>43,996</u>
Net book value	
At 31 December 2021	<u>8,453</u>
<i>At 31 December 2020</i>	<u>9,017</u>

14. Investment property

	Freehold investment property £
Valuation	
At 1 January 2021	396,848
At 31 December 2021	<u>396,848</u>

The 2021 valuations were made by the Trustees, on an open market value for existing use basis.

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

15. Stocks

	2021 £	2020 £
Finished goods and goods for resale	<u>3,528</u>	<u>1,784</u>

16. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>1,500</u>	<u>1,500</u>

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
Designated funds				
Development fund	400,154	-	-	400,154
General funds				
General Funds - all funds	14,751	75,323	(74,142)	15,932
Total Unrestricted funds	414,905	75,323	(74,142)	416,086

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds				
Designated funds				
Development fund	407,995	-	-	407,995
General funds				
General Funds - all funds	13,206	44,864	(51,160)	6,910
Total Unrestricted funds	421,201	44,864	(51,160)	414,905

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Designated funds	400,154	-	-	400,154
General funds	14,751	75,323	(74,142)	15,932
	<u>414,905</u>	<u>75,323</u>	<u>(74,142)</u>	<u>416,086</u>

Summary of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
Designated funds	407,995	-	-	407,995
General funds	13,206	44,864	(51,160)	6,910
	<u>421,201</u>	<u>44,864</u>	<u>(51,160)</u>	<u>414,905</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	8,453	8,453
Investment property	396,848	396,848
Current assets	12,285	12,285
Creditors due within one year	(1,500)	(1,500)
Total	<u>416,086</u>	<u>416,086</u>

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	9,017	9,017
Investment property	396,848	396,848
Current assets	10,540	10,540
Creditors due within one year	(1,500)	(1,500)
Total	414,905	414,905

RECREATION GROUND

England & Wales - Charity number 305069

Accounts

LALEHAM RECREATION GROUND

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

LALEHAM RECREATION GROUND

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LALEHAM RECREATION GROUND

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

Colin Squire, Chairman
Matthew Calvert
Richard Stokes
Mavis Duncan
Keith Vigurs
Dominic O'Malley

Charity registered number

305069

Principal office

The Broadway, Laleham, Surrey, TW18 1RZ

Accountants

Hillier Hopkins, Hillier Hopkins LLP, First Floor Radius House, 51 Clarendon Road, Watford, Hertfordshire, WD17 1HP

LALEHAM RECREATION GROUND

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of the charity Laleham Recreation Ground for the year 1 January 2020 to 31 December 2020.

Objectives and Activities

a. POLICIES AND OBJECTIVES

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity. The charity has taken all steps necessary to minimise these risks to ensure certainty of cash flows and security of assets.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments the charity has no debt, but intends to maintain a balance of around £9,000 in the bank.

c. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

The charity did not consider making any grants during the year as it wished to retain funds to maintain its existing facilities and activities.

Achievements and performance

a. REVIEW OF ACTIVITIES

The Pavilion, was severely impacted by the Covid-19 crisis and remained closed for a number of months. All activities were restricted, and many cost items were stopped, i.e. ground maintenance, rubbish collection, TV subscriptions, staff compensation and food and drink supplies. In addition, the energy used by the Pavilion was substantially reduced.

It continued to be used by Local people for special events, such as birthdays, marriages and funerals, but the income from the bar was reduced by around £55,000.

The Football User Groups severely curtailed their activities and consequently the revenue from this source was reduced by around 50%.

We did have some unavoidable large expenditure items, such as a new cooler for the drink's storage costing £2,400 and a refurbished dishwasher for the bar costing £1,200.

Our cash situation was therefore potentially severely impacted, but we successfully applied for a number of "Business Interruption" grants from Spelthorne Council, totalling £11,334. In addition, we received further "Business Interruption" grants in 2021 totalling £5,439.04, plus a grant of £3,000 towards the cost of replacing our water heating system.

COVID-19

As stated above, we stopped, or curtailed all discretionary expenditure, rubbish collection, energy, TV, Epos costs, groundsman, bar staff and food and drink supplies. This was both for 2020 and 2021.

LALEHAM RECREATION GROUND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

Each time the premises were re-opened, we instituted the proper procedures for social distancing, wearing of masks and hand washing. The premises were cleaned very thoroughly between each use and we will continue to do a deep clean every 6 months.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

a. CONSTITUTION

The principal object of the charity in the year under review is to provide facilities, and be responsible for, the promotion of football, cricket and other sporting and recreational facilities for the benefit of the local community. Laleham Recreation Ground is responsible to the Trustees of the Laleham Charities for the operational management of the ground and buildings.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the

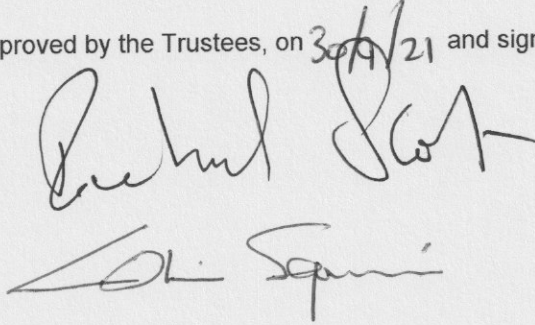
LALEHAM RECREATION GROUND

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Trustees, on 30/1/21 and signed on their behalf by:

Richard Stokes
Trustee



Handwritten signatures of Richard Stokes and Colin Spurr.

LALEHAM RECREATION GROUND

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LALEHAM RECREATION GROUND (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.


I have completed my examination. I can 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

LALEHAM RECREATION GROUND

**INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Dated: 20 October 2021

Neil Cundale BSc FCA

HILLIER HOPKINS

Hillier Hopkins LLP
First Floor Radius House
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

LALEHAM RECREATION GROUND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
INCOME FROM:				
Charitable activities		10	10	420
Pavilion bar receipts		18,260	18,260	85,304
Rental income	2	15,260	15,260	12,606
Other income	3	11,334	11,334	-
TOTAL INCOME		44,864	44,864	98,330
EXPENDITURE ON:				
Raising funds		20,571	20,571	57,576
Charitable activities		30,589	30,589	42,299
TOTAL EXPENDITURE	5	51,160	51,160	99,875
NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES		(6,296)	(6,296)	(1,545)
NET MOVEMENT IN FUNDS		(6,296)	(6,296)	(1,545)
RECONCILIATION OF FUNDS:				
Total funds brought forward		421,201	421,201	422,746
TOTAL FUNDS CARRIED FORWARD		414,905	414,905	421,201

The notes on pages 9 to 15 form part of these financial statements.

LALEHAM RECREATION GROUND

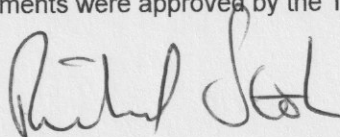
**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	£	2020 £	£	2019 £
FIXED ASSETS					
Tangible assets	8	9,017		10,132	
Investment property	9	396,848		396,848	
Total tangible assets			<u>405,865</u>		<u>406,980</u>
			405,865		406,980
CURRENT ASSETS					
Stocks	10	1,784		2,833	
Cash at bank and in hand		8,756		15,771	
		<u>10,540</u>		<u>18,604</u>	
CREDITORS: amounts falling due within one year	11	<u>(1,500)</u>		<u>(4,383)</u>	
NET CURRENT ASSETS			<u>9,040</u>		<u>14,221</u>
NET ASSETS			<u>414,905</u>		<u>421,201</u>
CHARITY FUNDS					
Unrestricted funds	12		<u>414,905</u>		<u>421,201</u>
TOTAL FUNDS			<u>414,905</u>		<u>421,201</u>

The financial statements were approved by the Trustees on

and signed on their behalf, by:

Richard Stokes



17/10/2021

The notes on pages 9 to 15 form part of these financial statements.

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Laleham Recreation Ground constitutes a public benefit entity as defined by FRS 102.

1.2 Income

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings - 15% reducing balance

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.7 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. INVESTMENT INCOME

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Rental income	15,260	15,260	12,606
	<u>15,260</u>	<u>15,260</u>	
<i>Total 2019</i>	<u>12,606</u>	<u>12,606</u>	

3. OTHER INCOMING RESOURCES

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Spelthorne Council grants	11,334	11,334	-
	<u>11,334</u>	<u>11,334</u>	
<i>Total 2019</i>	<u>-</u>	<u>-</u>	

4. SUPPORT COSTS

	Activities £	Total 2020 £	<i>Total 2019 £</i>
Independent examiner's fees	1,320	1,320	1,080
Telephone, printing and postage	1,689	1,689	1,974
Light, heat and premises costs	5,765	5,765	2,690
Repairs and renewals	5,547	5,547	16,628
Bank charges	-	-	602
Sundry expenses	995	995	1,861
TV subscriptions	2,226	2,226	4,303
Ground service costs	9,232	9,232	9,407
Water & sewerage charges	510	510	409
Insurance	2,190	2,190	2,085
Depreciation	1,115	1,115	1,260
	<u>30,589</u>	<u>30,589</u>	<u>42,299</u>
<i>Total 2019</i>	<u>42,299</u>	<u>42,299</u>	

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2020 £	Depreciation 2020 £	Other costs 2020 £	Total 2020 £	Total 2019 £
Expenditure on raising voluntary income	9,144	-	-	9,144	23,180
Expenditure on fundraising trading	-	-	11,427	11,427	34,396
Costs of raising funds	9,144	-	11,427	20,571	57,576
Direct costs - Activities	-	1,115	29,474	30,589	42,299
	9,144	1,115	40,901	51,160	99,875
<i>Total 2019</i>	<i>23,180</i>	<i>1,260</i>	<i>75,435</i>	<i>99,875</i>	

6. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2020 £	2019 £
Depreciation of tangible fixed assets: - owned by the charity	1,115	1,260

During the year, no Trustees received any remuneration (2019 - £NIL).
During the year, no Trustees received any benefits in kind (2019 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2019 - £NIL).

7. STAFF COSTS

Staff costs were as follows:

	2020 £	2019 £
Wages and salaries	9,144	23,180

The average number of persons employed by the charity during the year was as follows:

2020 No.	2019 No.
1	1

No employee received remuneration amounting to more than £60,000 in either year.

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
Cost	
At 1 January 2020 and 31 December 2020	51,950
Depreciation	
At 1 January 2020	41,818
Charge for the year	1,115
At 31 December 2020	42,933
Net book value	
At 31 December 2020	9,017
<i>At 31 December 2019</i>	<i>10,132</i>

9. INVESTMENT PROPERTY

	Freehold investment property £
Valuation	
At 1 January 2020 and 31 December 2020	396,848

The 2020 valuations were made by the Trustees, on an open market value for existing use basis.

10. STOCKS

	2020 £	2019 £
Finished goods and goods for resale	1,784	2,833

11. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	1,500	4,383

LALEHAM RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Designated funds				
Development Fund	407,995	-	-	407,995
General funds				
General Funds - all funds	13,206	44,864	(51,160)	6,910
Total Unrestricted funds	421,201	44,864	(51,160)	414,905
Total of funds	421,201	44,864	(51,160)	414,905

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2019 £</i>
Development Fund	407,995	-	-	407,995
General Funds - all funds	14,751	98,330	(99,875)	13,206
Total of funds	422,746	98,330	(99,875)	421,201

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Designated funds	407,995	-	-	407,995
General funds	13,206	44,864	(51,160)	6,910
	421,201	44,864	(51,160)	414,905

LALEHAM RECREATION GROUND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

12. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2019 £</i>
Designated funds	407,995	-	-	407,995
General funds	14,751	98,330	(99,875)	13,206
	<u>422,746</u>	<u>98,330</u>	<u>(99,875)</u>	<u>421,201</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	9,017	9,017
Investment property	396,848	396,848
Current assets	10,540	10,540
Creditors due within one year	(1,500)	(1,500)
	<u>414,905</u>	<u>414,905</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	10,132	10,132
Investment property	396,848	396,848
Current assets	18,604	18,604
Creditors due within one year	(4,383)	(4,383)
	<u>421,201</u>	<u>421,201</u>