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**LALEHAM RECREATION GROUND**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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## LALEHAM RECREATION GROUND

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## LALEHAM RECREATION GROUND

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

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#### **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

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## LALEHAM RECREATION GROUND

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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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.

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## LALEHAM RECREATION GROUND

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

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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 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

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LALEHAM RECREATION GROUND

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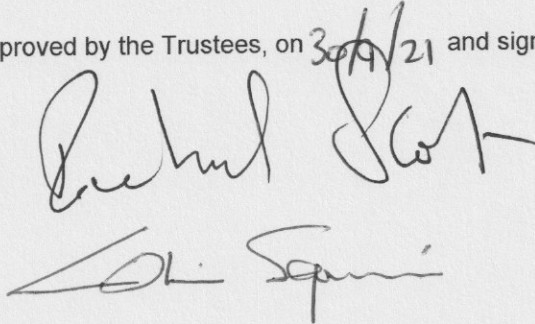
TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2020

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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

The block contains two handwritten signatures. The top signature is in dark ink and appears to be 'Richard Stokes'. The bottom signature is in a lighter ink and appears to be 'John Spurr'.

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## **LALEHAM RECREATION GROUND**

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

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#### **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.

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**LALEHAM RECREATION GROUND**

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

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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 £
<b>INCOME FROM:</b>				
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	-
<b>TOTAL INCOME</b>		<b>44,864</b>	<b>44,864</b>	<b>98,330</b>
<b>EXPENDITURE ON:</b>				
Raising funds		20,571	20,571	57,576
Charitable activities		30,589	30,589	42,299
<b>TOTAL EXPENDITURE</b>	5	<b>51,160</b>	<b>51,160</b>	<b>99,875</b>
<b>NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>(6,296)</b>	<b>(6,296)</b>	<b>(1,545)</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(6,296)</b>	<b>(6,296)</b>	<b>(1,545)</b>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		421,201	421,201	422,746
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>414,905</b>	<b>414,905</b>	<b>421,201</b>

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

**LALEHAM RECREATION GROUND**

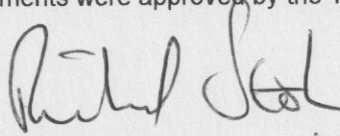
**BALANCE SHEET  
AS AT 31 DECEMBER 2020**

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

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.

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## LALEHAM RECREATION GROUND

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

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#### 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.

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## LALEHAM RECREATION GROUND

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

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#### 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
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##### 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.

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**LALEHAM RECREATION GROUND**

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

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**2. INVESTMENT INCOME**

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
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 £	Total funds 2019 £
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 £	Total 2019 £
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>	

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**LALEHAM RECREATION GROUND**

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

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**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
<b>Costs of raising funds</b>	<b>9,144</b>	<b>-</b>	<b>11,427</b>	<b>20,571</b>	<b>57,576</b>
Direct costs - Activities	-	1,115	29,474	30,589	42,299
	<b>9,144</b>	<b>1,115</b>	<b>40,901</b>	<b>51,160</b>	<b>99,875</b>
<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.

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**LALEHAM RECREATION GROUND**

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

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**8. TANGIBLE FIXED ASSETS**

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

**9. INVESTMENT PROPERTY**

	Freehold investment property £
<b>Valuation</b>	
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

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**LALEHAM RECREATION GROUND**

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

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**12. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
<b>Designated funds</b>				
Development Fund	407,995	-	-	407,995
<b>General funds</b>				
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**

	Balance at 1 January 2018 £	Income £	Expenditure £	Balance at 31 December 2019 £
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



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**LALEHAM RECREATION GROUND**

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

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**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**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
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>