Fernhurst Recreation Ground Trust

Trustees Report for the year ended 31st March 2026

Fernhurst Recreation Ground Trust
The Pavilion
The Green
Fernhurst
Haslemere
Surrey GU27 3HY

Charity Commission Registered Address:
Chase Manor Farm
Lickfold Road
Fernhurst
Haslemere
Surrey GU27 3JA

A Charitable Incorporated Organisation (CIO) registered with the Charity Commission under reference 1185601

The Trustees who served during the year were:
Charles T. SCOTT (Chair)
William H. GOURLAY
Graham HEATH
Natalie J. OWLES
Nicholas C. SIMMONDS
Heather L.I. BICKNELL (Ex-officio Trustee - Chair of Fernhurst Parish Council)

Charitable Status

The Trustees confirm that the activities of the Trust during the period were wholly and exclusively for charitable purposes.

Aim of the Trust

The aim of the Trust is to provide sporting and recreational facilities for the local community with particular emphasis on younger members.

Activities of the Trust

The Recreation Ground is managed by Trustees and Volunteers for the benefit of the parishioners of Fernhurst and the surrounding area as a place for sports and recreation.

Whilst the open spaces are available to use recreationally, formal use is by the sports sections which are currently cricket, football, tennis and pickleball.
The cricket club runs 3 men's teams, 1 ladies hardball, 1 ladies softball and 5 junior teams. The tennis club runs 3 men's teams, 3 ladies, 3 veterans and 2 mixed teams. The football club runs 6 mixed teams under 8s, 9s, 10s, 11s, 12s and 14s. It is hoped that at some stage a men's team will be added. Pickleball is purely social at the moment.

Following the generosity of many individuals and significant grants from the South Downs National Park, England and Wales Cricket Board and Sport England the pavilion was completed and has been much used by the sports clubs and the rooms for both functions and business meetings.

Financial Review

The Trustees consider that the financial position of the Trust is healthy as set out on pages 1 to 6 of the financial statements.

Risk Management

The Trustees have assessed this subject and consider that the Trust's resources and insurance cover are more than adequate for the current level of risk.

Plans for the Future

The Trust will continue to provide ground and open space where the public, especially the residents of Fernhurst, can relax and enjoy for recreational purposes.

It encourages the use of the Pavilion for social events and the use of the grounds for sporting activities and will constantly try to improve and upgrade facilities whilst maintaining the rural aspect of the grounds.



July 13 2026

Charles T. SCOTT – Chair of Trustees

Date:

FERNHURST RECREATION GROUND TRUST

A CHARITABLE INCORPORATED ORGANISATION REGISTERED WITH THE CHARITY COMMISSION UNDER REFERENCE 1185601

ACCOUNTS FOR THE YEAR
1st APRIL 2025 to 31st MARCH 2026

FERNHURST RECREATION GROUND TRUST

Statement of Financial Activities
Year ended 31st March 2026

	Notes	Year ended 31-Mar-2026 Unrestricted Funds £	Restricted Funds £	Total £	Year Ended 31-Mar-25 Total £
Income and Expenditure					
Income:					
Grants	4, 9 & 10	2,000	779	2,779	4,900
Donations	5, 9 & 10	9,425	3,800	13,225	4,719
Hire fees	6	14,684	0	14,684	14,371
Clubs Income	9	9,170	0	9,170	15,067
Clubs Contribution to Facilities Expenditure	9	6,140	0	6,140	0
Fundraising	9 & 10	4,422	3,341	7,763	0
Interest Income	10	0	131	131	153
Increase in value of shares	3	124	0	124	123
Dividend Income	10	0	20	20	18
Total Income		£45,965	£8,071	£54,036	£39,351
Expenditure:					
Expenditure from Restricted Funds	7 & 10	0	2,220	2,220	27,128
Facilities expenditure	8	23,148	0	23,148	17,273
Expenditure of Clubs	9	18,588	0	18,588	25,213
Depreciation	1 & 2	32,839	0	32,839	32,839
Total Expenditure		£74,575	£2,220	£76,795	£102,453
Net Surplus/(Deficit) for the period		(28,610)	5,851	(22,759)	(63,102)
Reconciliation of Funds:					
Net Surplus/(Deficit) for the period		(28,610)	5,851	(22,759)	(63,102)
Total Funds brought forward		796,009	2,665	798,674	842,279
Net Transfers		0	0	0	19,497
Total Funds carried forward		767,399	8,516	775,915	798,674

FERNHURST RECREATION GROUND TRUST

Balance Sheet as at 31st March 2026

	Notes	31st March 2026 £	31st March 2026 £	31st March 2025 £	31st March 2025 £
Fixed Assets					
Improvements to Freehold Premises	2	**755,305**		788,144	
Current Assets					
Investment - Shares	3	**563**		439	
Debtors & Prepayments		**8,701**		2,447	
Bank accounts		**15,120**		11,218	
Cash in hand		**0**		0	
		24,384		14,104	
Creditors: Amounts falling due within one year					
Creditors and accruals		**(3,774)**		(3,574)	
Net Current Assets			**20,610**		10,530
Net Assets			**£775,915**		£798,674
Represented by:					
Funds:					
Unrestricted Funds	9				
Designated - Cricket			**465**		1,319
Designated - Football			**1,560**		1,582
Designated - Stoolball			**455**		455
Designated - Tennis			**202**		360
Designated - Pavilion/Grounds			**8,445**		3,021
			11,127		6,737
Undesignated (General Fund)			**756,272**		789,272
			767,399		796,009
Restricted funds	10				
Trustees Capital fund			**5,757**		2,265
Community fund			**700**		400
Football Club fund			**2,059**		0
			8,516		2,665
Total Funds			**£775,915**		£798,674

The Financial Statements were approved by the Trustees on 13TH JULY **2026 and signed on their behalf by:**

Chair of Trustees

Trustee

FERNHURST RECREATION GROUND TRUST

Notes to the Accounts

Year ended 31st March 2026

1 Accounting Policies

a) Basis of Accounting

The financial statements of the charity 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2022. The accounts have been prepared under the historic cost convention

b) Investment Income

Dividends on shares are accounted for on receipt.
Interest on short term deposits are accounted for on an accruals basis.

c) Rental Income

Rental Income is accounted for on an accruals basis.

d) Donations received

Donations received are accounted for on receipt

e) Expenditure Recognition

All expenditure is accounted for on an accruals basis.

f) Depreciation
On Freehold Premises is calculated at 4% per annum straight line.

2 Fixed Assets

		£
Improvements to Freehold Premises:	b/f 01-Apr-2025	788,144
	Depreciation for the year	(32,839)
	Net Book Value as at 31-Mar-2026	£755,305

3 Investments

	31-Mar-26 £	31-Mar-25 £
Ordinary Shares of 10p each in Lloyds Banking Group PLC		
610 at £0.9234 (31-Mar-2025 - 610 at £0.7204)	563	439
	£563	£439

Notes to the Accounts - Continued

Year ended 31st March 2026

		Year Ended 31-Mar 2026 £	Year Ended 31-Mar 2025 £
4	**Grants**		
	Fernhurst Parish Council	2,779	4,900
		£2,779	£4,900
5	**Donations**		
	Fernhurst Cricket Club	8,250	2,244
	Fernhurst Football Club	3,800	200
	Pavilion/Grounds Fund	0	1,875
	Community Fund	300	400
	General Fund	875	0
		£13,225	£4,719
6	**Hire Fees**		
	Pavilion Rental	13,513	11,000
	Room Lettings	616	2,851
	Balloon Launches	35	0
	Grounds Rentals	520	520
		£14,684	£14,371
7	**Expenditure from Restricted Funds**		
	Pavilion 2022 Project	0	19,497
	Fernhurst Football	2,220	0
	Tennis Courts	0	1,155
	Pavilion/Grounds	0	6,476
		£2,220	£27,128

Notes to the Accounts - Continued

Year ended 31st March 2026

		Year Ended 31-Mar 2026 £	Year Ended 31-Mar 2025 £
8	**Facilities Expenditure (Unrestricted Funds)**		
	Cleaning & Waste Disposal	2,910	3,735
	Heating & Lighting	4,281	5,051
	Building Maintenance	1,331	1,363
	Grounds & Equipment Maintenance	9,890	1,640
	Non-Domestic Rates	204	85
	Water & Sewerage Charges	120	1,312
	Insurance	3,064	2,874
	Stationery, Postage & Sundries	41	59
	Telephone, Television & WiFi	1,119	1,064
	Finance & Legal charges	70	70
	Subscriptions	20	20
	Health & Safety	98	0
		£23,148	£17,273

Period 1st April 2025 to 31st March 2026

9 Summary of Movements on Unrestricted Funds

	Designated Cricket	Designated Football	Designated Stoolball	Designated Tennis	Designated Pavilion/ Grounds	Undesignated (General Fund)	Total
Balance b/f 1 April 2025	1,319	1,582	455	360	3,021	789,272	796,009
Grants	0	0	0	0	2,000	0	2,000
Donations	8,250	300	0	0	0	875	9,425
Net Operating Income/(Expenditure)	(9,104)	(322)	0	(158)	49	(41,062)	(50,597)
Fundraising	0	0	0	0	0	4,422	4,422
Contribution to FRGT Unrestricted Undesignated Fund*	0	0	0	0	0	6,140	6,140
FRGT Asset Replacement transfer	0	0	0	0	3,375	(3,375)	0
Balance c/f 31 March 2026	**£465**	**£1,560**	**£455**	**£202**	**£8,445**	**£756,272**	**£767,399**

* This represents the contribution of the clubs to facilities expenditure based on their calculated use of facilities.

Notes to the Accounts - Continued

Period 1st April 2025 to 31st March 2026

10 Summary of Movements on Restricted Funds

	Trustees Capital Fund	Football Club Fund	Community Fund	Total
Balance b/f 1 April 2025	2,265	0	400	2,665
Fundraising	3,341	0	0	3,341
Grants	0	779	0	779
Donations	0	3,500	300	3,800
Interest Income	131	0	0	131
Dividends Received	20	0	0	20
Expenditure	0	(2,220)	0	(2,220)
Balance c/f 31 March 2026	**£5,757**	**£2,059**	**£700**	**£8,516**

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Fernhurst Recreation Ground Trust		
On accounts for the year ended	31st March 2026	**Charity no (if any)**	1185601
Set out on pages	1 to 6		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2026.

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.

Signed:	I Sanderson	**Date:**	16/07/2026
Name:	Imke Sanderson		
Relevant professional qualification(s) or body (if any):	Chartered Association of Certified Accountants		
Address:	1 Chesholt Close Fernhurst, Haslemere GU27 3EB		

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	