

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: ASU Date: 14/03/2025

Name: Adeel Sahi

Relevant professional qualification(s) or body (if any): Association of Chartered Certified Accountants (ACCA)

Address: Bowdon Accounting Services Ltd  
Bartle House, Oxford Court, Manchester M2 3WQ

## LALEHAM RECREATION GROUND

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**LALEHAM RECREATION GROUND**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Coline Squire, Chairman Mathew Calvert Richard Stokes Mavis Duncan Geoff Want Dominic O'Malley
<b>Charity Registered Number</b>	305069
<b>Principal Office</b>	The Broadway Laleham Surrey TW18 1RZ
<b>Accountants</b>	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**

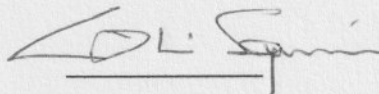
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 £
<b>Income from:</b>					
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
<b>Total income</b>		-	92,458	92,458	92,556
<b>Expenditure on:</b>					
Raising funds	7		34,796	34,796	43,260
Charitable activities	8	7,734	48,469	56,203	40,207
<b>Total expenditure</b>		7,734	83,265	90,999	83,467
<b>Net movement in funds</b>		(7,734)	9,193	1,459	9,089
<b>Reconciliation of funds:</b>					
Total funds brought forward		388,911	35,569	424,480	415,390
Net movement in funds		(7,734)	9,193	1,459	9,089
<b>Total funds carried forward</b>		381,177	44,762	425,939	424,479

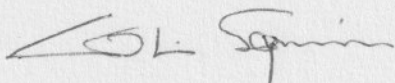
The notes form part of these financial statements

**LALEHAM RECREATION GROUND**

**BALANCE SHEET AS AT DECEMBER 31, 2024**

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

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**LALEHAM RECREATION GROUND**

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

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**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
<b>Total 2023</b>	<b>7,937</b>	<b>32,270</b>	<b>40,207</b>	

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 2024 £	Total funds 2024 £	Total funds 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 No.	2023 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 £
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>Due within one year</b>		
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
	£	£	£	£
<b>Unrestricted funds</b>				
Designated funds				
Trustees funds	888			888
<b>General funds</b>				
General funds - all funds	34,681	92,458	(83,265)	43,874
<b>Total funds</b>	<b>35,569</b>	<b>92,458</b>	<b>(83,265)</b>	<b>44,762</b>
<b>Restricted funds</b>				
Development fund	388,911		(7,734)	381,177
<b>Total funds</b>	<b>424,480</b>	<b>92,458</b>	<b>(90,999)</b>	<b>425,939</b>

## Statements of funds - prior year

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

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
<b>Total</b>	<b>424,480</b>	<b>92,458</b>	<b>(90,999)</b>	<b>425,939</b>

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
<b>Total</b>	<b>415,390</b>	<b>92,556</b>	<b>(83,466)</b>	<b>424,480</b>

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)
<b>Total</b>	<b>392,422</b>	<b>33,517</b>	<b>425,939</b>

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)
<b>Total</b>	<b>388,911</b>	<b>35,569</b>	<b>424,480</b>