Registered Charity Number: 305069

LALEHAM RECREATION GROUND

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 December 2025

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 Registration 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 2025

The Trustees present their annual report together with the financial statements of the charity Laleham Recreation Ground for the year 1 January 2025 to 31 December 2025.

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 has also, this year, made a donation of £600 to the Laleham Heritage Centre as a contribution towards improved presentation equipment, and also offered storage for the heritage collection on a free of charge basis.

ACHIEVEMENTS AND PERFORMANCE

a. Review of Activities

The Charity has continued with its approach of tight controls and disciplined management practices introduced after COVID-19, and as a result its financial position has continued to improve and consolidate throughout FY25.

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 be strong.

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 continued to run the Café and build 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 £9,700.00 has been spent on items such as; -

- 2 new Pergolas,
- New garden tables and chairs for outside use,
- Decoration of the main hall and bar,
- Updating of emergency lighting system,
- a specialist glasses dishwasher for bar use,
- specialist water system, drains, and general plumbing works,
- specialist electrical works.

In keeping with many similar organisations, the Charity has continued to review its energy supply arrangements. Discussions have continued with our supplier Octopus Energy with various options considered. An option for the installation of solar electrical power is being actively considered with possible installation during FY26.

Plans continue to be developed to further improve the existing facilities, and possible other users. The re-introduction of regular cricket has been explored with a local cricket club during FY25. Discussion advanced to the stage where draft legal agreements were being produced. However, the requirements of the cricketers appeared to conflict with the general objectives of the charity, namely, for 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 so the discussions were aborted. The legal costs arising to the charity from these works were £3,453.20.

The current lease for the Telephone Mast is scheduled to come to an end in 2026 and as a result a number of companies have approached the Charity with a view to taking up a new lease for the ongoing operation of the mast. As the new lease will inevitably be for more than seven years there are Charity Commission requirements the Trustees need to satisfy. As a result, a specialist group of Chartered Surveyors, AMSY, have been appointed to act on behalf of the Charity in these negotiations, which will ensure a competitive commercial outcome for the charity whilst satisfying the Charity Commission requirements.

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 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

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 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 18th SEP 2026 and signed on their behalf by:

Richard Stokes
Trustee

CHAIRMAN

LALEHAM RECREATION GROUND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and Legacies	3		250	250	-
Charitable activities	4		34,403	34,403	20,700
Other trading activities	5		53,619	53,619	45,986
Investments	6		13,938	13,938	25,772
Total income		-	102,210	102,210	92,458
Expenditure on:					
Raising funds	7		41,879	41,879	34,796
Charitable activities	8	7,773	43,776	51,549	56,203
Total expenditure		7,773	85,655	93,428	90,999
Net movement in funds		(7,773)	16,555	8,782	1,459
Reconciliation of funds:					
Total funds brought forward		381,177	44,762	425,939	424,480
Net movement in funds		(7,773)	16,555	8,782	1,459
Total funds carried forward		373,404	61,317	434,721	425,939

The notes form part of these financial statements

LALEHAM RECREATION GROUND

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025 £		2024 £	
Fixed Assets					
Tangible Fixed Assets	13		**400,674**		405,486
			400,674		405,486
Current Assets					
Stocks	14	-		2,300	
Debtors	15	-		-	
Cash at bank and in hand		**34,547**		18,653	
		34,547		20,953	
Creditors: amounts falling due within one year	16	**(500)**		(500)	
Net current assets			**34,047**		20,453
Total assets less current liabilities			**434,721**		425,939
Total net assets			**434,721**		425,939
Charity funds					
Restricted funds	17		**373,404**		381,177
Unrestricted Funds	17		**61,317**		44,762
Total funds			**434,721**		425,939

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

.....

Richard Stokes

Trustee

CHAIRMAN

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 £	Total funds 2025 £	Total funds 2024 £
Donations	250	**250**	

4 Income from charitable activities

	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Income from charitable activities - Charitable activities	34,403	**34,403**	20,700

5 Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Pavilion bar receipts	53,619	**53,619**	45,986

6 Income from investments

	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Rental income	13,938	**13,938**	25,772

7 Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Wages and salaries	17,302	**17,302**	16,455

Other trading expenses

	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Bar purchases	24,577	**24,577**	18,341

8 Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds £	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Charitable activities	7,773	43,776	**51,549**	56,203
Total 2024	7,734	48,469	56,203	

9 Analysis of expenditure by activities

	Support costs £	Total funds 2025 £	Total funds 2024 £
Charitable activities	51,549	**51,549**	56,203

9 Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities	Total funds 2025	Total funds 2024
	£	£	£
Depreciation	9,424	**9,424**	9,215
Independent examiner's fees	500	**500**	500
Computer costs	1,138	**1,138**	1,028
Donations	600	**600**	-
Light, heat and premises costs	16,349	**16,349**	18,885
Repairs and renewals	6,460	**6,460**	5,300
Legal and professional	3,453	**3,453**	-
Sundry expenses	947	**947**	940
TV subscriptions	170	**170**	-
Ground service costs	8,745	**8,745**	14,844
Water & sewerage charges	704	**704**	2,676
Insurance	3,059	**3,059**	2,815
	51,549	**51,549**	56,203

10 Independent examiner's fees

The independent examiner's remuneration amounts to an independent examiner's fee of £500 (2024 - £500)

11 Staff costs

	2025	2024
	£	£
Wages and salaries	**17,302**	16,455

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

	2025	2024
	No.	No.
Employees	**1**	1

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 (2024 - £NIL).

During the year ended 31 December 2025, no Trustees expenses have been incurred (2024 - £NIL).

13 Tangible fixed assets

	Freehold property	Fixtures and fittings	Total
	£	£	£
Cost			
At 01 January 2025	408,093	60,378	468,471
Additions	1,498	3,114	4,612
Disposals			-
At 31 December 2025	409,591	63,492	473,083
Depreciation			
At 01 January 2025	15,671	47,314	62,985
Charge for the year	7,773	1,651	9,424
At 31 December 2025	23,444	48,965	72,409
NET BOOK VALUE			
At 31 December 2025	386,147	14,527	400,674
At 31 December 2024	392,422	13,064	405,486

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

14 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	-	2,300

15 Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	-	-

16 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	500	500

17 Statements of funds

Statements of funds - current year

	Balance at 01 January 2025	Income	Expenditure	Balance at 31 December 2025
	£	£	£	£
Unrestricted funds				
Designated funds				
Trustees funds	888			888
General funds				
General funds - all funds	43,874	102,210	(85,655)	60,429
Total funds	44,762	102,210	(85,655)	61,317
Restricted funds				
Development fund	381,177		(7,773)	373,404
Total funds	425,939	102,210	(93,428)	434,721

Statements of funds - prior year

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

18 Summary of funds

Summary of funds - current year

	Balance at 01 January 2025	Income	Expenditure	Balance at 31 December 2025
	£	£	£	£
Designated funds	888			888
General funds	43,874	102,210	(85,655)	60,429
Restricted funds	381,177		(7,773)	373,404
	425,939	102,210	(93,428)	434,721

Summary of funds - prior 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
	424,480	92,458	(90,999)	425,939

19 Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025	Unrestricted funds 2025	Total funds 2025
	£	£	£
Tangible fixed assets	386,147	14,527	400,674
Current assets		34,547	34,547
Creditors due within one year		(500)	(500)
Total	386,147	48,574	434,721

19 Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior 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

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees Laleham Recreation Ground

On accounts for the year ended 31/12/2025 **Charity no (if any)** 305069

Set out on pages 1-2

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2025.

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: A Sahi. **Date:** 18/02/2026

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

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.	N/A