

Recreation Ground and Site for Village Hall

**T/A COMPTON PARISH RECREATION GROUND
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30th SEPTEMBER 2024**

TRUSTEES’ REPORT **for the year ended 30th September 2024**

The trustees present their report and accounts for the year ended 30th September 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity’s governing document, applicable law and the requirements of the Statement of Recommended Practice, “Accounting and Reporting by Charities”.

Structure, governance and management

The charity was registered with the Charity Commission for England and Wales on 17th September 1963, with its governing document being the original conveyance of the land, dated 15th August 1951. The charity’s objects are to manage the playing fields and site for the village hall in Compton.

On 10th August 2012, approximately 50% of the ground (3.2 acres) was enrolled by Deed of Dedication with *Fields in Trust*, in celebration of Queen Elizabeth II’s Diamond Jubilee, the aim being to protect and maintain the ground for the benefit of the community and to enjoy the benefits of being associated with The National Playing Fields Association (operating as *Fields in Trust*).

The trustees who served during the year and since the year-end to the date of this report were -

A J Simmans	Chairman
Mrs S L Hill	Secretary (appointed 23 November 2023)
J A Hughes FCA	Treasurer (resigned 31 October 2023)
Mrs J H Y Moulton	Parish Representative
J A Popplewell	Secretary (resigned 23 November 2023)

The trustees are elected at the annual general meeting; as are the committee members who report to the trustees. Ad hoc sub-committees are formed as necessary, eg. to run the tennis section, organise the Compton (*Beer and Music*) Festival and to install new playground equipment. The organisational structure is a governing body of four trustees comprising chair, secretary, treasurer and parish representative. Because of his Institute’s newly introduced rules re continuing professional development, Tony Hughes resigned as a trustee but remains on the committee of the charity and as Hon Treasurer. The governing document is the 1951 conveyance, with the objects and areas of benefit as outlined above. The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

In particular, the introduction of the Compton Festival in August 2023, organised by three local residents acting as a sub-committee of the charity, has significantly increased the annual revenue and costs of the charity. To safeguard the charity’s financial position, terms of reference, signed by the three members of the Festival sub-committee and on behalf of the charity, state that the three sub-committee members carry all the financial ‘risk’ and that, if the Festival does not make a profit, they will fund the loss between them. Any profit made will be shared equally between the charity and the three sub-committee members until all brought forward losses are reimbursed, after which 100% of the profit will be credited to the charity.

Objectives and activities

The policies adopted in furtherance of these objects are to benefit the parish of Compton and its immediate vicinity in the area of sport and recreation by providing education, buildings, facilities and open space, and there has been no change in these during the year. The main activities remained the management of the playing fields and site for the village hall in Compton.

Achievements and performance

In addition to the year-round activities, John and Julia Moulton again ran the Square Dance in aid of the Recreation Ground and St Wilfrid’s Hospice. Greg Choppen, Luke Albery and Andrew Simmans, the three Festival sub-committee members, again ran the Festival, initiated by them in 2023. Building on the success of that first year, the event was increased from just a single day to two days. Although of no financial impact, the afternoon of Rounders, introduced on ‘Father’s Day’ 2019, has become a firm favourite of the community, pitching against each other teams from the villages of Compton and West Marden and the estates of ‘Locksash’ and ‘Watergate’.

TRUSTEES’ REPORT
for the year ended 30th September 2024 (Continued)

The Compton Festival yielded a significant increase in both turnover (2024, £34,074, 2023, £12,692) and costs (£37,616, 2023, £12,684) and the charity is most grateful to the Festival sub-committee for running the 2024 event and subsidising it personally to the extent of £3,534. There was huge support from all the volunteers to whom the Festival sub-committee are extremely grateful, with 50 volunteers helping over the two days plus many more helping with putting up and taking down tents. The volunteers are absolutely critical to the Festival and without them it would not be possible.

Elsewhere, turnover for the ‘traditional’ business of the charity was similar in 2024 and 2023, with the higher costs in 2024 reflecting depreciation provided re the tennis court being repainted after being moss-killed, together with a number of minor items relating to maintenance of the ground, yielding a reduction from 2023’s profit of £3,156 to this year’s £1,235.

Financial Review

The key overall transactions related to the activities are outlined above.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-months’ expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities, while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Possible Post Balance Sheet Event

At a public meeting of the Recreation Ground, held on 17th May 2017, approval was given, subject to Planning Approval, for a specified portion of the Recreation Ground (between the B2146 and tennis court) to be sold to Hastoe Housing Association to construct two buildings, incorporating six dwellings, for the sole purpose of ‘affordable housing’ in Compton. This is still being progressed and, if completed, will provide a sum for the charity which, amongst other projects will be used to move and, if necessary, replace the playground equipment, currently sitting on the site of the proposed development. Under the agreement with *Fields in Trust*, an equivalent area of land to that needed for the development has been taken back from the charity’s field to the east of the Recreation Ground, currently being rented by a local farmer. The two-year option for Hastoe to purchase the land expired in January 2024 and was extended by a single year to January 2025. This itself expired and Hastoe have requested a further extension of two years; currently being considered by the charity, in conjunction with Compton Parish Council.

On behalf of the trustees,



Sarah Hill

Secretary and Trustee

INDEPENDENT EXAMINER’S REPORT
to the Trustees of Compton Parish Recreation Ground

I report on the accounts of the charity for the year ended 30th September 2024, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

As the charity’s trustees, you are responsible for the preparation of the accounts; you consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (‘the Act’)) and that an independent examination is needed. It is my responsibility to:

- examine the accounts (under section 43 of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner’s report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner’s statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that, in any material respect, the requirements:
- (i) to keep accounting records in accordance with section 41 of the Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act;
- have not been met; or
- (b) to which, in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.



D H Garratt ACA

Chartered Accountant

The Farndens
Compton
West Sussex
PO18 9HD

Dated: 23 July 2025

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30th September 2024

	Note	30.09.24			30.09.23
		Unrestricted Funds £	Restricted Funds £	Total £	Total £
<u>Incoming resources from generated funds:</u>					
Donations and Legacies					
Grant from Parish Council		2,000	-	2,000	2,000
Donations ('Restricted' Fund being re the 'Festival')		96	3,534	3,630	265
		2,096	3,534	5,630	2,265
Investment income					
Cambridge & Counties Bank		495	693	1,188	867
Field rent		175	-	175	175
Total investment Income		670	693	1,363	1,042
Incoming resources from charitable activities					
Tennis subscriptions, court fees		-	1,380	1,380	1,633
Square Dance	2	1,384	-	1,384	1,451
Compton Festival	3	-	34,074	34,074	12,692
Income from charitable activities		1,384	35,454	36,838	15,776
Total incoming resources		4,150	39,681	43,831	19,083
<u>Resources expended:</u>					
Charitable activities					
Square Dance, costs	2	(798)	-	(798)	(763)
- Donation to St Wilfrid's Hospice	2	(318)	-	(318)	(470)
Compton Festival, costs	3	-	(37,616)	(37,616)	(12,684)
Costs of maintaining recreation ground	5	(2,337)	(408)	(2,745)	(1,633)
Depreciation	10	(214)	(687)	(901)	(287)
Support costs	6	(218)	-	(218)	(90)
Governance costs		-	-	-	-
Total resources expended	4	(3,885)	(38,711)	(42,596)	(15,927)
Net income for the year/net movement in funds		265	970	1,235	3,156
Fund balances at 1 st October 2023		14,045	19,945	33,990	30,834
Fund balances at 30th September 2024		£14,310	£20,915	£35,225	£33,990

BALANCE SHEET
as at 30th September 2024

	Notes	30.09.24 £	30.09.23 £
Fixed Assets			
Tangible Assets	10	<u>3,763</u>	<u>1,472</u>
Current Assets			
Debtors	11	815	197
Savings Account, Cambridge & Counties Bank		28,637	27,449
Cash at bank and in hand		<u>2,609</u>	<u>11,209</u>
		32,061	38,855
Creditors: amounts falling due within one year	12	<u>(599)</u>	<u>(6,337)</u>
Net current assets		<u>31,462</u>	<u>32,518</u>
Net assets		<u>35,225</u>	<u>33,990</u>
Income Funds			
Restricted funds	13/14	20,915	19,945
Unrestricted funds	14	<u>14,310</u>	<u>14,045</u>
Total Funds		<u>£35,225</u>	<u>£33,990</u>

The accounts were approved by the Trustees on
23 November 2024



Andrew Simmans
Trustee and Chairman



Julia Moulton
Trustee

NOTES TO THE ACCOUNTS
for the year ended 30th September 2024

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention. The charity has taken advantage of the exemption in Financial Reporting Standard No. 1 (FRS 1) from the requirement to produce a cash flow statement on the grounds that it is a small charity.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005, and the Charities Act 1993 as amended by the Charities Act 2006.

1.2 Incoming resources

Income is comprised of grants, donations, gift aid thereon (if applicable), subscriptions, ticket sales etc at the Compton Festival and rent. Because most activity of the tennis subscribers takes place during the summer months, the full amount of their subscriptions for the year from 1st May 2024 to 30th April 2025 has been accounted for within these accounts.

1.3 Resources expended

Expenditure is accounted for on an accruals basis and includes attributable VAT which cannot be recovered.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

On purchases up to and including the year ended 31st March 2009, depreciation has been provided as follows:

- Playground Equipment, Tennis Court and Cricket Pitch -15% Reducing Balance

On purchases made since 1st April 2009, depreciation has been provided as follows:

- Tennis Court Surface and Cricket pitch - 20% of original cost
- Gazebo and tennis practice net wall – 50%

1.5 Accumulated funds

Restricted funds are subject to specific conditions as to how they may be used. The purposes and used of the restricted funds are set out in the notes to the accounts.

1.6 Government Grants

Government grants in respect of capital expenditure are credited to a deferred income account and are released over the expected useful lives of the relevant assets by equal annual instalments. Grants of a revenue nature are credited to income in the period to which they relate.

1.7 Transfers between Funds

Funds are transferred from unrestricted funds to fund deficits on restricted areas where no further funding will be forthcoming.

NOTES TO THE ACCOUNTS

For the year ended 30th September 2024 (Continued)

2 The Square Dance

	30.09.24	30.09.23
	£	£
Sales Income, including barbeque	1,384	1,451
Donations from members of the local community	50	240
- Gift aid thereon (as appropriate)	<u>-</u>	<u>12</u>
Total income	1,434	1,703
Less: Costs (including Hogs Back/Céilí bands, £625 both years)	<u>(798)</u>	<u>(763)</u>
Yielding Net Profit	636	940
Donations to St Wilfrid's Hospice	<u>(318)</u>	<u>(470)</u>
Retained by the charity	<u>£318</u>	<u>£470</u>

3 The Compton Festival

	30.09.24	30.09.23
	£	£
Income from entry and camping ticket sales, alcohol, concessions from stall holders, merchandising etc	34,074	12,692
Donations from sub-committee members	<u>3,534</u>	<u>-</u>
Total income	37,608	12,692
Less: Costs including alcohol, alcohol, hire of generators/diesel, toilets, marquees, security, first aid, insurance, music, entertainment	<u>(37,616)</u>	<u>(12,684)</u>
Yielding Net Profit	<u>£(8)</u>	<u>£8</u>

4 Total resources expended

With effect from 1st April 2011, the insurance policies formerly taken out by the Recreation Ground in respect of public liability etc have been included within the overall policy of Compton Parish Council.

5 Activities undertaken directly

	30.09.24	30.09.23
	£	£
Costs relating to maintaining the recreation ground comprise:		
Grass cutting	1,505	1,275
Moss-kill treatment of tennis court etc	408	131
Mole catching	280	90
Repairs, height restriction barrier/playground slide	236	-
Hedge cutting	140	-
Safety inspection	99	88
General maintenance/repairs	<u>77</u>	<u>49</u>
Total activities undertaken directly	<u>£2,745</u>	<u>£1,633</u>

NOTES TO THE ACCOUNTS

For the year ended 30th September 2024 (Continued)

6 Support costs

	30.09.24	30.09.23
	£	£
Subscription to National Playing Fields Association	50	50
Hire of Parish Room	80	40
Gift to Hon Secretary on retirement	88	-
	<hr/>	<hr/>
Total support costs	£218	£90

7 Trustees

None of the trustees (or any person connected with them) received any remuneration during the year, and none of them was reimbursed travelling expenses.

8 Employees

There were no employees during the year.

9 Taxation

No charge to taxation arises on the results for the year.

10 Tangible fixed assets

	Land £	Ground, Courts & Amusement £	Safety/ Court Surfaces £	Total £
Cost				
At 1 st October 2023	465	32,076	8,644	41,185
Purchases during the year	-	-	3,192	3,192
Previous court surfaces superseded			(6,313)	(6,313)
			<hr/>	<hr/>
Total cost at 30 th September 2024	465	32,076	5,523	38,064
			<hr/>	<hr/>
Depreciation				
At 1 st October 2023	-	31,069	8,644	39,713
Charge for year	-	263	638	901
Previous court surfaces superseded			(6,313)	(6,313)
			<hr/>	<hr/>
At 30 th September 2024	-	31,332	2,969	34,301
			<hr/>	<hr/>
Net book value				
At 30th September 2024	£465	£744	£2,554	£3,763
			<hr/>	<hr/>
At 30 th September 2023	£465	£1,007	£-	£1,472

11 Debtors

	30.09.24	30.09.23
	£	£
Rent	350	175
Prepayment, tennis court repainting/repairs	408	-
HMRC, gift aid	12	12
Festival concession	45	-
Tennis subscriptions and court fees	-	10
	<hr/>	<hr/>
Total debtors	£815	£197

NOTES TO THE ACCOUNTS

For the year ended 30th September 2024 (Continued)

12 Creditors: amounts falling due within one year	30.09.24	30.09.23
	£	£
Exterior Living re mowing	-	115
Share of Square Dance profit, St Wilfrid’s Hospice	318	470
Festival Committee, late adjustments	87	5,235
Festival contractor etc	169	477
Langdale Trust re hire of Parish Room	25	40
	<hr/>	<hr/>
Total creditors	£599	£6,337

Note: It is the policy of the charity to pay all creditors well within the suppliers’ stated credit terms.

13 Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants and net income and expenditure held on trust for specific purposes:

	Balance at 1.10.23	Incoming resources y/e 30.09.24	Resources expended y/e 30.09.24	Balance at 30.09.24
	£	£	£	£
Tennis court	19,570	2,073	(1,095)	20,548
Car Park	367	-	-	367
Compton Festival	8	37,608	(37,616)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£19,945	£39,681	£(38,711)	£20,915

Tennis Court: To provide for future costs of maintenance of/improvements to the tennis court, the net profit of the tennis section, each year, is passed to a restricted fund, to be released in the future for such expenditure.

Car Park: Two donations were received in 2015 from private individuals who organised fund-raising events, and a further donation received in 2016 from the local Cinema Club to contribute towards the future costs of addressing the problem of extreme muddiness experienced in the wet winter months.

Compton Festival: Any profit from the festival is split into two equal ‘pots’. The first ‘pot’ is ring-fenced in a restricted fund within the charity’s accounts (the Festival ‘pot’). This restricted fund will first be applied to repay members of the Festival sub-committee who have personally borne losses incurred by the festival in prior years and then retained as a reserve to fund the pre-festival costs in future years, thus reducing/removing the need for Festival sub-committee members to use personal funds. The second ‘pot’ (Recreation Ground projects ‘pot’) is used to fund recreation ground projects going forward. Once the Festival restricted fund has reached a level that the Trustees consider sufficient to meet the annual pre-festival costs, 100% of subsequent profits will be credited to the Recreation Ground ‘pot’.

NOTES TO THE ACCOUNTS

For the year ended 30th September 2024 (Continued)

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 30 th September 2024 represented by:			
Tangible fixed assets	929	2,834	3,763
Cash at bank and in hand, including Savings Account	13,362	17,884	31,246
Debtors	362	453	815
Creditors: amounts falling due within one year	(343)	(256)	(599)
	£14,310	£20,915	£35,225