

Recreation Ground and Site for Village Hall

**T/A COMPTON PARISH RECREATION GROUND
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30th SEPTEMBER 2025**

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A J Simmans (Chairman & Secretary) Rev C M J Hancock FCA Mrs J H Y Moulton (Parish Representative)
Charity Number	305355
Principal Address	Wheatcroft Barn West Marden West Sussex PO18 9EJ
Independent Examiner	D H Garratt ACA The Farndens Compton West Sussex PO18 9HD
Bankers	Barclays Bank UK plc Leicester LE87 2BB

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TRUSTEES' REPORT

for the year ended 30th September 2025

The trustees present their report and accounts for the year ended 30th September 2025.

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

Structure, governance and management

A conveyance of the land dated 15th August 1951 created a charitable trust relating to the Recreation Ground. Subsequently, the charity was registered with the Charity Commission for England and Wales on 17th September 1963, with its governing document being the original conveyance. 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 -

Mr A J Simmans	Chairman (and Secretary from 12 th November 2025)
Rev C M J Hancock FCA	(Appointed 12 th November 2025)
Mrs S L Hill	Secretary (resigned 12 th November 2025)
Mrs J H Y Moulton	Parish Representative

The trustees are elected at the annual general meeting; as are the committee members who act under authority delegated by 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 chair, secretary and other trustees, including a parish representative, supported by a treasurer and other operational volunteers who, whilst not trustees, play a vital role in the management of the charity.

Because of his Institute's rules introduced re continuing professional development, Tony Hughes resigned as a trustee in 2023 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. Once the losses incurred by Sub-Committee members to date have been reimbursed from future profits of the Festival, further profits from the Festival will be split into two equal 'pots'. The first 'pot' will be ring fenced in a restricted fund within the Recreation Ground's accounts to help fund the pre-Festival costs in future years (the Festival 'pot'), thus reducing/removing the need for Festival sub-committee members to use personal funds. The second 'pot' (Recreation Ground projects 'pot') will be used to fund recreation ground projects going forward.

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.

TRUSTEES' REPORT

for the year ended 30th September 2025 (Continued)

Achievements and performance

In addition to the year-round activities, Julia and John 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 in 2024 and 2025. 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'.

The third year of the Compton Festival yielded a significant increase in both turnover (2025, £51,763; 2024, £34,074) and costs (2025, £56,121; 2024, £37,608) and the charity is most grateful to the Festival sub-committee members for running the 2025 event and subsidising it personally to the extent of £4,358 (2024, £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.

Turnover of the Square Dance increased well in 2025, additionally boosted by an anonymous donation of £250; elsewhere, turnover for the 'traditional' business of the charity was similar in 2025 and 2024. The higher costs in 2025 reflected the cost of laying aggregate in the car park to fill the potholes and 'smooth' the surface. Net, these yielded an increase in profit from 2024's £1,235 to this year's £1,508.

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 expired and, in August 2025, at a public meeting, local residents agreed to give Hastoe a final two-year extension to the Deed of Variation to 1st November 2027, with the condition built into a new deed that, if an application for full planning permission had not been made by Hastoe by 1st November 2026 (or such later date as agreed), the Deed of Variation would immediately determine.

On behalf of the trustees,



Andrew Simmans

Chairman, Secretary and Trustee

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
to the Trustees of Compton Parish Recreation Ground

Report to the trustees

Recreation Ground and Site for Village Hall
Trading as The Compton Parish Recreation Ground

On accounts for the year ended

30th September 2025

Charity no

305355

Set out on pages

6 to 12

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30th September 2025.

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 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:

Date: 29th July 2026



Name: David Garratt

Relevant professional qualification: Associate Chartered Accountant (ACA) of The Institute of Chartered Accountants in England and Wales

Address: The Farndens
Compton
West Sussex
PO18 9HD

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30th September 2025

		30.09.25			30.09.24
	Notes	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') with associated gift aid		331	4,733	5,064	3,630
Total Donations and Legacies		2,331	4,733	7,064	5,630
Investment income					
Cambridge & Counties Bank		520	727	1,247	1,188
Field rent		175	-	175	175
Total investment Income		695	727	1,422	1,363
Incoming resources from charitable activities					
Tennis subscriptions, court fees		-	1,275	1,275	1,380
Square Dance	2	1,743	-	1,743	1,384
Compton Festival	3	-	51,388	51,388	34,074
Income from charitable activities		1,743	52,663	54,406	36,838
Total incoming resources		4,769	58,123	62,892	43,831
<u>Resources expended:</u>					
Charitable activities					
Square Dance, costs	2	(813)	-	(813)	(798)
- Donation to St Wilfrid's Hospice	2	(350)	-	(350)	(318)
Compton Festival, costs	3	-	(56,121)	(56,121)	(37,616)
Costs of maintaining recreation ground	4	(1,972)	(791)	(2,763)	(2,745)
Depreciation	10	(70)	(680)	(750)	(901)
Support costs	5	(341)	(246)	(587)	(218)
Governance costs		-	-	-	-
Total resources expended	6	(3,546)	(57,838)	(61,384)	(42,596)
Net income for the year/net movement in funds		1,223	285	1,508	1,235
Fund balances at 1 st October 2024		14,310	20,915	35,225	33,990
Fund balances at 30th September 2025		£14,920	£21,813	£36,733	£35,225

BALANCE SHEET

as at 30th September 2025

	Notes	30.09.25 £	30.09.24 £
Fixed Assets			
Tangible Assets	10	<u>3,013</u>	<u>3,763</u>
Current Assets			
Debtors	11	490	815
Savings Account, Cambridge & Counties Bank		29,884	28,637
Cash at bank and in hand		<u>11,295</u>	<u>2,609</u>
		41,669	32,061
Creditors: amounts falling due within one year	12	<u>(7,949)</u>	<u>(599)</u>
Net current assets		<u>33,720</u>	<u>31,462</u>
Net assets		<u>36,733</u>	<u>35,225</u>
Income Funds			
Restricted funds	14/15	21,200	20,915
Unrestricted funds	15	<u>15,533</u>	<u>14,310</u>
Total Funds		<u>£36,733</u>	<u>£35,225</u>

The accounts were approved by the Trustees on
12th November 2025



Andrew Simmans
Trustee and Chairman



Julia Moulton
Trustee

NOTES TO THE ACCOUNTS
for the year ended 30th September 2025

1.1 Basis of preparation

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 the Republic of Ireland (FRS 102) (effective 1 January 2015). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Under FRS 102, the Charity is exempt from the requirement to prepare a cash flow statement on the grounds of its size.

1.2 Incoming resources

Income is comprised of grants, donations, gift aid thereon (if applicable), subscriptions, ticket sales etc at the Square Dance and 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 2025 to 30th April 2026 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 2025 (Continued)

2 The Square Dance

	30.09.25	30.09.24
	£	£
Sales Income, tickets and raffle	1,743	1,384
Donations from members of the local community	320	50
- Gift aid thereon (as appropriate)	5	-
Total income	2,068	1,434
Less: Costs (including Hogs Back/Céilí bands, £625 both years)	(813)	(798)
Yielding Net Profit	1,255	636
Donations to St Wilfrid's Hospice	(350)	(318)
Retained by the charity	£905	£318

3 The Compton Festival

	30.09.25	30.09.24
	£	£
Income from entry and camping ticket sales, alcohol, concessions from stall holders, merchandising etc	51,388	34,074
Donations from sub-committee members	4,358	3,534
Donation from local resident, incl gift aid	375	-
Total income	56,121	37,608
Less: Costs including alcohol, alcohol, hire of generators/diesel, toilets, marquees, security, first aid, insurance, music, entertainment	(56,121)	(37,616)
Yielding Net Profit	£ -	£(8)

4 Activities undertaken directly

	30.09.25	30.09.24
	£	£
Costs relating to maintaining the recreation ground comprise:		
Grass cutting	1,260	1,505
Moss-kill treatment of tennis court etc	408	408
Car Park, aggregate/cost of relaying	397	
Mole catching	140	280
Repairs, height restriction barrier/playground equipment	71	236
Hedge cutting	220	140
Safety inspection	114	99
General maintenance/repairs	153	77
Total activities undertaken directly	£2,763	£2,745

5 Support costs

	30.09.25	30.09.24
	£	£
Insurance (note 6)	492	-
Subscription to National Playing Fields Association	50	50
Hire of Parish Room	45	80
Gift to Hon Secretary on retirement	-	88
Total support costs	£587	£218

NOTES TO THE ACCOUNTS

For the year ended 30th September 2025 (Continued)

6 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 had been included within the overall policy of Compton Parish Council. However, during the year, the trustees were advised that, as 'control' of the Parish Council and the charity were under bodies independent of each other (the Parish Councillors and the Charity's trustees), the Recreation Ground could not be included in the overall policy of the Parish Council, but needed to be a separate policy.

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 2024	465	32,076	5,523	38,064
Purchases during the year	-	-	-	-
Total cost at 30th September 2025	465	32,076	5,523	38,064
Depreciation				
At 1 st October 2024	-	31,332	2,969	34,301
Charge for year	-	112	638	750
At 30th September 2025	-	31,444	3,607	35,051
Net book value				
At 30th September 2025	£465	£632	£1,916	£3,013
At 30 th September 2024	£465	£744	£2,554	£3,763

11 Debtors

	30.09.25	30.09.24
	£	£
Rent	-	350
Prepayment, tennis court repainting/repairs	398	408
HMRC, gift aid	92	12
Festival concession	-	45
Tennis subscriptions and court fees	-	-
Total debtors	£490	£815

NOTES TO THE ACCOUNTS

For the year ended 30th September 2025 (Continued)

12 Creditors: amounts falling due within one year	30.09.25 £	30.09.24 £
Exterior Living re mowing	360	-
Share of Square Dance profit, St Wilfrid's Hospice	350	318
Festival Committee, late adjustments	87	87
Festival contractors etc	7,152	169
Langdale Trust re hire of Parish Room	-	25
Total creditors	£7,949	£599

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

13 Contingent Liability

Under the agreement between the charity and the Sub-Committee members of the Festival, there is a liability for a proportion of the losses incurred to date and borne by Sub-Committee members to be reimbursed (£4,358 re the 2025 Festival and £2,356 re 2024). However, the liability only crystallises when, and to the extent that future Festivals return a profit. The payment of any crystallised liability will, therefore, be paid from future profits of the Festival and yield a net zero cost to the charity.

14 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 01.10.25 £	Incoming resources y/e 30.09.25 £	Resources expended y/e 30.09.25 £	Balance at 30.09.25 £
Tennis court	20,548	2,002	(1,104)	21,446
Car Park	367	-	-	367
Compton Festival	-	56,161	(56,161)	-
	£20,915	£58,163	£(57,265)	£21,813

Tennis Court: To provide for future costs of maintenance off/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: Once the losses incurred by Sub-Committee members to date have been reimbursed from future profits of the Festival, further profits from the Festival will be split into two equal 'pots'. The first 'pot' will be ring fenced in a restricted fund within the Recreation Ground's accounts to help fund the pre-festival costs in future years (the Festival 'pot'), thus reducing/removing the need for Festival sub-committee members to use personal funds. The second 'pot' (Recreation Ground projects 'pot') will be used to fund Recreation Ground projects going forward.

NOTES TO THE ACCOUNTS

For the year ended 30th September 2025 (Continued)

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 30 th September 2025 represented by:			
Tangible fixed assets	859	2,154	3,013
Cash at bank and in hand, including Savings Account	14,368	26,811	41,179
Debtors	490	-	490
Creditors: amounts falling due within one year	(797)	(7,152)	(7,949)
	£14,920	£21,813	£36,733