

PF4-10 STAT/AD

Charity registration number 308035

Company registration number 01061860 (England and Wales)

**COOPER'S HILL RECREATIONAL TRUST LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# COOPER'S HILL RECREATIONAL TRUST LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	I M Bird L Turner J Tenconi S Emmett G Wilson
<b>Charity number</b>	308035
<b>Company number</b>	01061860
<b>Principal address</b>	Cooper's Hill Lane Englefield Green Surrey Great Britain TW20 0JX
<b>Registered office</b>	2 Salisbury Close Wokingham Berkshire England RG41 4AJ
<b>Auditor</b>	D E Hunter Limited 2 Salisbury Close Wokingham Berkshire England RG41 4AJ

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# COOPER'S HILL RECREATIONAL TRUST LIMITED

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# COOPER'S HILL RECREATIONAL TRUST LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 DECEMBER 2021*

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The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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).

### **Objectives and activities**

The Trust's objects are to provide or assist in providing facilities for recreation and other leisure time occupation in or in connection with the urban district of Egham and its neighbourhood. The policies adopted in furtherance of these objects are to provide sports and recreational facilities and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

Although somewhat less restrictive than in 2020, the Covid-19 pandemic continued to impact on the operation of all three Trust sections during the last financial year.

Despite some suspension of activities and loss of income imposed during the first half of 2021, Manorcroft Junior Football Club and Coopers Hill LTC, both managed to successfully pay all of their quarterly subscriptions to the Trust. The football club has also been able to continue investment in pitch maintenance, whilst the tennis club has started to build up substantial reserves towards future refurbishment and improvement of their club house. At year end, both clubs reported extremely high (and expanded) membership numbers.

As reported previously, in December 2020 a new section joined the Trust, replacing the long standing St Judes Players theatrical group. The Community Interest Company (CIC) known as the "Phit Dad Project" offer a gym (personal trainer) facility and sports physio treatment. Membership numbers have increased steadily during 2021, enabling the CIC itself to further develop / decorate the facility beyond the original 2020 Trust investment.

During this financial year, the Trust continued to benefit from rent grant relief as well as (in Q1/Q2) a Local Authority Retail Hospitality and Leisure Grant. The football received a £5K grant from the National Football Foundation towards upkeep of their pitches. Additionally, both the football and tennis sections are successfully repaying their 2020 Trust loans to agreed timescales. As a result, the 2021 accounts show a modest profit for the first time in several years, whilst still maintaining a healthy cash reserve of £25,000. This cash reserve enables the trust to, inter alia, step in and support any of the operating sections on this land in the event of their running into unforeseen, short term financial difficulties, in terms that keep the facilities open in fulfilment of the Coopers Hill Recreational Trust objectives.

In summary, the Trust has maintained a secure financial position, moving into 2022 and beyond.

As ever, I would like to thank the directors/trustees and section representatives for their time, hard work and dedication which, as in 2020, has proved difficult due to the ongoing impacts of the pandemic. I also acknowledge and thank Marie Jewitt-Wilkerson for her many years of service as treasurer to the Trust and wish her well as she finally steps down in 2022.

As usual I confirm that no members of the Trust are remunerated, though immaterial amounts of administration expenses are reimbursed.

# COOPER'S HILL RECREATIONAL TRUST LIMITED

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 DECEMBER 2021*

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### **Financial review**

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 month's 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.

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.

### **Structure, governance and management**

The charity is a company limited by guarantee and not having a share capital.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

I M Bird  
L Turner  
J Tenconi  
S Emmett  
G Wilson

The board of trustees review and seek new trustee members should the need arise, each new trustee is given specific guidance and training by the board to enable them to carry out their duties with sufficient proficiency. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### **Statement of trustees responsibilities**

The trustees, who are also the directors of Cooper's Hill Recreational Trust Limited for the purpose of company law, 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).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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 estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that 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 Companies Act 2006. 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.

# COOPER'S HILL RECREATIONAL TRUST LIMITED

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 DECEMBER 2021*

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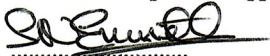
### **Auditor**

In accordance with the company's articles, a resolution proposing that D E Hunter Limited be reappointed as auditor of the company will be put at a General Meeting.

### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees report was approved by the Board of Trustees.



S Emmett

Trustee

Dated: .....

August 21<sup>st</sup>, 2022

# COOPER'S HILL RECREATIONAL TRUST LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF COOPER'S HILL RECREATIONAL TRUST LIMITED

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#### **Opinion**

We have audited the financial statements of Cooper's Hill Recreational Trust Limited (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# COOPER'S HILL RECREATIONAL TRUST LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COOPER'S HILL RECREATIONAL TRUST LIMITED

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#### Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**D E Hunter Limited**

**Chartered Certified Accountants  
Statutory Auditor**

*25th August 2022*

2 Salisbury Close  
Wokingham  
Berkshire  
England  
RG41 4AJ

D E Hunter Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# COOPER'S HILL RECREATIONAL TRUST LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

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		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<b><u>Income from:</u></b>			
Donations and legacies	4	8,087	11,344
Charitable activities	3	24,342	28,179
Investments	5	2	52
<b>Total income</b>		<u>32,431</u>	<u>39,575</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	6	<u>26,818</u>	<u>47,604</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		5,613	(8,029)
Fund balances at 1 January 2021		<u>126,437</u>	<u>134,466</u>
<b>Fund balances at 31 December 2021</b>		<u><u>132,050</u></u>	<u><u>126,437</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# COOPER'S HILL RECREATIONAL TRUST LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2021

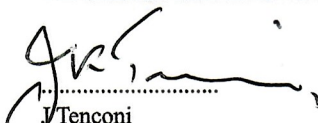
	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	10		86,617		98,670
<b>Current assets</b>					
Debtors	11	18,972		15,019	
Cash at bank and in hand		28,723		25,951	
		<u>47,695</u>		<u>40,970</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(2,262)</u>		<u>(13,203)</u>	
Net current assets			45,433		27,767
<b>Total assets less current liabilities</b>			<u>132,050</u>		<u>126,437</u>
<b>Income funds</b>					
Unrestricted funds - general			132,050		126,437
			<u>132,050</u>		<u>126,437</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on August 18<sup>th</sup>, 2022

  
.....  
J Tenconi  
Trustee

  
.....  
S Emmett  
Trustee

Company registration number 01061860

# COOPER'S HILL RECREATIONAL TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 DECEMBER 2021*

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### **1 Accounting policies**

#### **Charity information**

Cooper's Hill Recreational Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 2 Salisbury Close, Wokingham, Berkshire, RG41 4AJ, England.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity' Articles of Association of 1972, the Companies Act 2006 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The COVID-19 pandemic has not affected the Charities ability to function as a going concern and has received Government grants during the year.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### **1.5 Expenditure**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

# COOPER'S HILL RECREATIONAL TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2.5 to 5% straight line
Fixtures, fittings & equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# COOPER'S HILL RECREATIONAL TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Charitable activities

	Tennis	Manorcroft football	Manorcroft expenses	Community Interest Company	Total 2021	Total 2020
	2021	2021	2021	2021		
	£	£	£	£	£	£
Income from charitable activities	9,000	9,000	3,767	2,575	24,342	28,179

# COOPER'S HILL RECREATIONAL TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 3 Charitable activities (Continued)

For the year ended 31 December 2020

	Tennis £	St Judes £	Manorcroft football £	Manorcroft expenses £	Total 2020 £
Income from charitable activities	9,000	1,935	9,000	8,244	28,179
Analysis by fund					
Unrestricted funds - general	9,000	1,935	9,000	8,244	28,179

### 4 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Government grants received	8,087	11,344

### 5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	2	52

# COOPER'S HILL RECREATIONAL TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 6 Charitable activities

	General expenses £	Other expenses £	Total 2021 £	Total 2020 £
Depreciation	-	8,676	8,676	11,852
Electricity/water	3,454	-	3,454	8,939
Rent and rates	2,500	-	2,500	2,500
Insurance	4,820	-	4,820	4,483
Pavilion maintenance	3,488	-	3,488	3,480
Telephone	1,273	-	1,273	1,197
Administration	362	-	362	350
Grounds maintenance	1,375	-	1,375	2,001
Audit fees	870	-	870	810
	<u>18,142</u>	<u>8,676</u>	<u>26,818</u>	<u>35,612</u>
Grant funding of activities (see note 7)	-	-	-	11,992
	<u>18,142</u>	<u>8,676</u>	<u>26,818</u>	<u>47,604</u>

### 7 Charitable Donations

	General expenses 2020 £
Donations to sections	11,992
-	-

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

There were no employees during the year.

The average monthly number of employees during the year was:

2021 Number	2020 Number
<u>-</u>	<u>-</u>