

**LURGASHALL RECREATION ASSOCIATION**

**(A Company Limited by Guarantee and a Registered Charity)**

**Company Number: 08104504**

**Registered Charity Number: 1148736**

**REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2018**

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**LURGASHALL RECREATION ASSOCIATION**

**(A company limited by guarantee and a registered charity)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 31ST DECEMBER 2018**

**Directors/Trustees:** J S Bonnett ( resigned 26.06.18)  
K M Caird (resigned 26.06.18)  
J W S Clark (resigned 26.06.18)  
H B L Coghlan (appointed 30.11.18)  
S J Cooper (appointed 30.11.18)  
M Fairston  
J I H Lawson (resigned 26.06.18)  
S B Monhemius (appointed 30.11.18)  
C M E Nicholes  
J Nugent  
C Ohlson  
A H J Tate  
J Vaughan

**Company Registered Number:** 08104504

**Charity Registered Number:** 1148736

**Registered Office:** Nuthatch  
Tennyson's Lane  
Haslemere  
Surrey GU27 3AF

**Bankers:** Lloyds Bank plc  
12 High Street  
Haslemere  
Surrey GU27 2JG

**LURGASHALL RECREATION ASSOCIATION****DIRECTORS' REPORT****FOR THE YEAR ENDED 31ST DECEMBER 2018**

The directors present their report for the year ended 31st December 2018.

**STRUCTURE, GOVERNANCE AND MANAGEMENT****Legal Status and Constitution**

The company was incorporated on 12th June 2012 as a private company limited by guarantee, registered number 08104504. On 28th August 2012, the company was recognised as a charity by the Charity Commission, registered number 1148736. Therefore, it is a non-profit making entity.

**Directors Appointment and Training**

Directors will be recruited and appointed as and when required by the remaining directors, based on any necessary background or expertise. New directors will be inducted by the other directors and encouraged to attend relevant training courses where considered beneficial.

**Management of the Company**

The directors who served during the year were as follows:

J S Bonnett ( resigned 26.06.18)  
K M Caird (resigned 26.06.18)  
J W S Clark (resigned 26.06.18)  
H B L Coghlan ( appointed 30.11.18)  
S J Cooper (appointed 30.11.18)  
M Fairston  
J I H Lawson (resigned 26.06.18)  
S B Monhemius (appointed 30.11.18)  
C M E Nicholes  
J Nugent  
C Ohlson  
A H J Tate,  
J Vaughan

During the year, the Board of Directors met on six occasions. Attendance averaged 72.9% (2017 : 70%).

**Risk Management**

The directors continually review the major risks to which the company is exposed and are satisfied that systems and insurance are in place to mitigate their exposure to major risk.

**OBJECTS AND ACTIVITIES**

The objects of the company continue to be as follows:

- To promote for the benefit of the inhabitants of Lurgashall and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social or economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

**LURGASHALL RECREATION ASSOCIATION****DIRECTORS' REPORT****FOR THE YEAR ENDED 31ST DECEMBER 2018****(Continued)****OBJECTS AND ACTIVITIES (continued)**

The objectives for the year were:

- to continue improving the appearance of the Football Field, now renamed the Jubilee Field and to maintain it.
- to consider possible future uses for the field.

**ACHIEVEMENT AND PERFORMANCE****Achievement of Objectives and Public Benefit**

The field was renamed “The Jubilee Field” in honour of HM The Queen, during whose jubilee celebrations the work leading up to the purchase was carried out.

After the purchase of the field in 2013, work took place to improve the maintenance and appearance of the field. This programme has continued through 2018. In particular there has been continued work to improve the quality of the turf on the field to make it more suitable for recreational activities. Other maintenance in 2018 included hedge cutting, and repairs to benches in the field and the cricket net.

In May 2018, a successful Quiz Night was held in Lurgashall Village Hall, which raised £730; there were also financial awards from the Lurgashall Fete of £700 and Lurgashall Parish Council of £250.

The field was also used on an occasional basis to provide occasional parking and other facilities for a number of village events, most particularly for the Village Fete, cricket activities and the visit of the Pantile Players theatre group.

The directors retained the services of Trevor May Associates, to prepare a detailed plan and submit a planning application for a Multi Use Games area (“MUGA”). Following the refusal of this application by the planning authorities, productive feedback meetings were held with the Planning Development Manager for South Downs National Park/Chichester District Council and the Sports Officer, Chichester District Council to inform future plans.

In planning the activities for the year the directors have referred to guidance contained in the Charity Commission’s guidance on public benefit. In particular the directors consider how the planned activities contribute to the aims and objectives of the charitable company and are satisfied that this is the case.

**FINANCIAL REVIEW****Results for the year**

After the major fund-raising which occurred in 2013, 2014 to 2018 were quieter years financially by comparison. The year ended with a total of 183 members (2017: 185), of which 26 (2017: 30) are juniors.

The Board decided to maintain expenditure on field maintenance at a high level, in part recognising that the field had suffered neglect in the past.

At the year-end, unrestricted reserves amounted to £18,982 (2017: £21,029), predominantly represented by its Bank balance.

Draft Accounts 14<sup>th</sup> April 2019

**LURGASHALL RECREATION ASSOCIATION****DIRECTORS' REPORT****FOR THE YEAR ENDED 31ST DECEMBER 2018****(Continued)****Liability of Members**

In accordance with the Company's Articles, the liability of any member is restricted to a maximum of £10 in the event of the dissolution of the company.

**Reserves Policy**

The directors aim to have sufficient reserves to fund the maintenance of the freehold land.

**FUTURE ACTIVITIES**

Our activities in 2019 are focused on the following;

- ensuring the field is well maintained so it can have good recreational benefit for the inhabitants of Lurgashall and the surrounding area
- ensuring sufficient funds are raised to ensure the organisation maintains its sustainability for the long-term
- identifying any other opportunities that support our charitable objectives

**DIRECTORS' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The directors are responsible for preparing the report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law and the law applicable to charities in England and Wales requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the income and expenditure, for the financial period. In preparing these financial statements the directors are required to

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities Statement of Recognised Practice (SORP);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

BY ORDER OF THE BOARD

J VAUGHAN  
Director  
[\* April 2019]

Draft Accounts 14<sup>th</sup> April 2019

**LURGASHALL RECREATION ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2018**

	Unrestricted Funds £	Restricted Funds £	2018 Total £	Unrestricted Funds £	Restricted Funds £	2017 Total £
<b>INCOMING RESOURCES</b>						
Incoming resources from charitable activities						
Fund raising events	861	-	861	1,304	-	1,304
Donations	-	-	-	200	-	200
Grants	950	-	950	1,050	-	1,050
Use of Field	250	-	250	400	-	400
Bank interest	140	-	140	126	-	126
<b>TOTAL INCOMING RESOURCES</b>	<b>2,201</b>	<b>-</b>	<b>2,201</b>	<b>3,080</b>	<b>-</b>	<b>3,080</b>
<b>RESOURCES EXPENDED</b>						
Charitable activities						
Direct costs						
Field maintenance	2,033	-	2,033	3,036	-	3,036
Support costs						
Administrative costs	2,215	-	2,215	485	-	485
Independent examiner's fees	-	-	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>	<b>4,248</b>	<b>-</b>	<b>4,248</b>	<b>3,521</b>	<b>-</b>	<b>3,521</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>(2,047)</b>	<b>-</b>	<b>(2,047)</b>	<b>(441)</b>	<b>-</b>	<b>(441)</b>
Funds brought forward	21,029	103,240	124,269	21,470	103,240	124,710
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>£18,982</b>	<b>£103,240</b>	<b>£122,222</b>	<b>£21,029</b>	<b>£103,240</b>	<b>£124,269</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**LURGASHALL RECREATION ASSOCIATION****Registered company number: 08104504****Registered charity: 1148736****BALANCE SHEET****AS AT 31ST DECEMBER 2018**

	<u>Note</u>	2018		2017	
		£	£	£	£
TANGIBLE FIXED ASSETS	2		109,060		109,060
CURRENT ASSETS					
Debtors		12		12	
Cash at bank		13,150		15,197	
		13,162		15,209	
CREDITORS					
Amounts falling due within one year		-		-	
NET CURRENT ASSETS			13,162		15,209
NET ASSETS			£122,222		£124,269
SHARE CAPITAL	4		-		-
RESERVES - Unrestricted Funds	5		18,982		21,029
- Restricted Funds	5		103,240		103,240
TOTAL FUNDS			£122,222		£124,269

The charitable company is entitled to exemption from audit under s477 of the Companies Act 2006 for the year ended 31st December 2018.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st December 2018 in accordance with s476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with s386 and s387 of the Companies Act 2006; and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of s394 and s395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the Directors on [\* April 2019] and signed on their behalf by

**J VAUGHAN** (Director)

Draft Accounts 14<sup>th</sup> April 2019

**LURGASHALL RECREATION ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST DECEMBER 2018**

## 1. ACCOUNTING POLICIES

The more important policies, which are consistent with the previous year, adopted by the company are as follows:

(a) **Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

(b) **Depreciation**

No depreciation is required or has been made on the freehold land purchased or subsequent expenditure incurred for the long term.

## 2. TANGIBLE FIXED ASSETS

	<b>Freehold property £</b>	<b>Ancillary costs £</b>	<b>Total £</b>
Cost			
At 1st January 2018	105,820	3,240	109,060
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
At 31st December 2018	105,820	3,240	109,060
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1st January 2018	-	-	-
Charge for the year	-	-	-
	<hr/>	<hr/>	<hr/>
At 31st December 2018	-	-	-
	<hr/>	<hr/>	<hr/>
Net book values			
At 31st December 2018	£105,820	£3,240	£109,060
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31st December 2017	£105,820	£3,240	£109,060
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## 3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>2018 £</b>	<b>2017 £</b>
Accrual	-	-
Other creditors	-	-
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>

## 4. SHARE CAPITAL

The company is a private company limited by guarantee. Accordingly there is no issued share capital.

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**LURGASHALL RECREATION ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2018**  
**(Continued)**

5. ANALYSIS OF NET ASSETS BETWEEN FUNDS

The Restricted Funds are represented by the original purchase cost of the freehold property and ancillary costs in 2013.

The Unrestricted Funds are represented by subsequent additions to the field plus all of the other assets and liabilities of the company.

6. RELATED PARTY TRANSACTIONS

All of the directors live in or near Lurgashall and, as would be expected in such a relatively small community, some of them are occasionally involved in one or more of the Lurgashall bodies which have made grants to Lurgashall Recreation Association. The Parish Council and the Parochial Church Council each nominate a representative to sit on the board. In 2018 a grant of £250 was received from the Parish Council.

7. TAXATION

The company is a registered charity and is potentially exempt from taxation in respect of income and capital gains received within the categories covered by Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.