

**REGISTERED COMPANY NUMBER: 03454624 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1067671**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
THE JOHN EDDLESTON FIELD SOCIETY  
(A COMPANY LIMITED BY GUARANTEE)**

Fairhurst  
Chartered Accountants  
Douglas Bank House  
Wigan Lane  
Wigan  
Lancashire  
WN1 2TB

**THE JOHN EDDLESTON FIELD SOCIETY**

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for the Year Ended 31 December 2023**

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**REPORT OF THE TRUSTEES AND DIRECTORS  
for the Year Ended 31 December 2023**

The trustees and directors of the charity for the purposes of the Companies Act 2006, present their annual report together the financial statements of the charity for the year ended 31 December 2023, which are also prepared to meet the requirements for a directors' report and accounts for companies act purposes.

The trustees and directors have adopted the provisions of 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 (FRS102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the society are to benefit the residents of Billinge and the surrounding areas in such a manner as may be charitable by offering recreational amenities and facilities with the object of improving the conditions of life for the said inhabitants.

**Public benefit**

Whilst exercising their duties the charity trustees have complied with the guidance on public benefit rules.

**ACHIEVEMENT AND PERFORMANCE**

**Review of Activities**

During the year the charity has made net income resulting in a surplus carried forward amounting to £708 (2022: £1,256). The results for the year and the financial position of the company are as shown in the annexed financial statements.

**FINANCIAL REVIEW**

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds at a level sufficient to cover management and administration costs and to respond to emergency applications for grants which arise from time to time.

**Going concern**

The charity continues to be supported by John Eddleston's Charity and on this basis, together with recent trading results and forecasts, the trustees conclude that it is appropriate to adopt a going concern basis in preparing the financial statements.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The company was established as a charitable company limited by guarantee, incorporated on 23 October 1997 and registered as a charity on 23 January 1998.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members are elected at the AGM to serve a period of five years, subject to ratification at each AGM.

**Members**

The directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 2.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

**Related parties**

The charity has very close relationships with John Eddleston's Charity and John Eddleston Vicarage Moneys, which are charities, all of which nominate trustees and provide funding to enable the charity to carry out its charitable objectives.

It has been agreed that John Eddleston's Charity will pay the accountancy and secretarial fees of the charity along with all insurance costs relating to the use of The John Eddleston Centre and Eddleston Recreational Field, and will provide funds as necessary to meet costs (see note 5 of the financial statements).

**THE JOHN EDDLESTON FIELD SOCIETY (REGISTERED NUMBER: 03454624)**

**REPORT OF THE TRUSTEES AND DIRECTORS  
for the Year Ended 31 December 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03454624 (England and Wales)

**Registered Charity number**

1067671

**Registered office**

C/o Parkinson Commercial Property  
Consultants  
10 Beecham Court  
Wigan  
Lancashire  
WN3 6PR

**Trustees**

C Stockley	Director
A Whittle (Chairman)	Director
Mrs J Smith	Director
Dr C E Mather	
R Thompson	
C Corless	

**Company Secretary**

Parkinson Real Estate Property Consultants

**Independent Examiner**

Gary Edgerton FCA/Cert PFS  
Fairhurst  
Chartered Accountants  
Douglas Bank House  
Wigan Lane  
Wigan  
Lancashire  
WN1 2TB

**Bank**

National Westminster Bank PLC  
PO Box 120  
Ashton House  
Waterloo Street  
Bolton  
BL1 8HG

Approved by order of the board of trustees on 25 September 2024 and signed on its behalf by:

C Stockley – Trustee and Director

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE JOHN EDDLESTON FIELD SOCIETY (REGISTERED NUMBER: 03454624)**

**Independent examiner's report to the trustees of The John Eddleston Field Society ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Gary Edgerton FCA/Cert PFS

Fairhurst  
Chartered Accountants  
Douglas Bank House  
Wigan Lane  
Wigan  
Lancashire  
WN1 2TB

Date: 27 September 2024

**THE JOHN EDDLESTON FIELD SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		12,000	-	12,000	23,185
Other income		<u>6,560</u>	<u>-</u>	<u>6,560</u>	<u>7,206</u>
<b>Total</b>	8	<u>18,560</u>	<u>-</u>	<u>18,560</u>	<u>30,391</u>
 <b>EXPENDITURE ON</b>					
Raising funds		576	-	576	680
<b>Charitable activities</b>					
Direct charitable expenditure		<u>15,047</u>	<u>-</u>	<u>15,047</u>	<u>30,259</u>
<b>Total</b>	9	<u>15,623</u>	<u>-</u>	<u>15,623</u>	<u>30,939</u>
 <b>NET INCOME/(EXPENDITURE)</b>		2,937	-	2,937	(548)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>708</u>	<u>-</u>	<u>708</u>	<u>1,256</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	4	<u><u>3,645</u></u>	<u><u>-</u></u>	<u><u>3,645</u></u>	<u><u>708</u></u>

The notes form part of these financial statements

**THE JOHN EDDLESTON FIELD SOCIETY (REGISTERED NUMBER: 03454624)**

**STATEMENT OF FINANCIAL POSITION  
31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		3,645	-	3,645	708
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>3,645</u>	<u>-</u>	<u>3,645</u>	<u>708</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,645</u>	<u>-</u>	<u>3,645</u>	<u>708</u>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET ASSETS</b>		<u>3,645</u>	<u>-</u>	<u>3,645</u>	<u>708</u>
<b>FUNDS</b>	4				
Unrestricted funds				<u>3,645</u>	<u>708</u>
<b>TOTAL FUNDS</b>				<u>3,645</u>	<u>708</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 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 Sections 394 and 395 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 September 2024 and were signed on its behalf by:

C Stockley – Trustee and Director

The notes form part of these financial statements

# THE JOHN EDDLESTON FIELD SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 December 2023

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Income relates to donations received and rental of the school hall and playing fields.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include office costs, finance and governance costs which support the charity activities.

#### **Taxation**

The charity is exempt from income tax and corporation tax, but not vat on its charitable activities. Irrecoverable vat is included in the cost of those items to which it relates.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid deposits.

#### **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.



**THE JOHN EDDLESTON FIELD SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2023**

**1. ACCOUNTING POLICIES - continued**

**Impairment of assets**

At each reporting date assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared to its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset in prior periods. A reversal of an impairment loss is recognised immediately in the profit or loss.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

Neither the directors nor the trustees received remuneration in either 2023 or 2022.

**Trustees' expenses**

No expenses were reimbursed to the trustees in either 2023 or 2022.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	23,185	-	23,185
Other income	<u>7,206</u>	<u>-</u>	<u>7,206</u>
<b>Total</b>	<u>30,391</u>	<u>-</u>	<u>30,391</u>
 <b>EXPENDITURE ON</b>			
Raising funds	680	-	680
<b>Charitable activities</b>			
Direct charitable expenditure	<u>30,259</u>	<u>-</u>	<u>30,259</u>
<b>Total</b>	<u>30,939</u>	<u>-</u>	<u>30,939</u>
 <b>NET INCOME/(EXPENDITURE)</b>	(548)	-	(548)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,256	-	1,256
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>708</u>	<u>-</u>	<u>708</u>

**THE JOHN EDDLESTON FIELD SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2023**

**4. MOVEMENT IN FUNDS**

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	708	2,937	3,645
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>708</u>	<u>2,937</u>	<u>3,645</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,560	(15,623)	2,937
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>18,560</u>	<u>(15,623)</u>	<u>2,937</u>

**Comparatives for movement in funds**

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	1,256	(548)	708
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,256</u>	<u>(548)</u>	<u>708</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	30,391	(30,939)	(548)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>30,391</u>	<u>(30,939)</u>	<u>(548)</u>

# THE JOHN EDDLESTON FIELD SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 December 2023

### 4. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	1,256	2,389	3,645
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,256</u>	<u>2,389</u>	<u>3,645</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,951	(46,562)	2,389
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>48,951</u>	<u>(46,562)</u>	<u>2,389</u>

### General funds

The trustees utilise the general fund for the upkeep of the field society hall and playing fields.

### 5. RELATED PARTY DISCLOSURES

During the year the charity received funds from John Eddleston's Charity amounting to £12,000 (2022: £20,000) to meet costs, and it was agreed that £Nil (2022: £3,185) owed to it from previous years be treated as a donation received.

During the year the charity paid funds of £6,665 (2022: £16,108) to one of the trustees, Mr C Corless, for maintenance and upkeep of the society hall.

### 6. ULTIMATE CONTROLLING PARTY

The charity is under the control of the trustees.

### 7. CHARGES AND GUARANTEES

A legal charge has been provided to The English Sports Council over the playing fields at Rainford Road, Billinge, Merseyside.

**THE JOHN EDDLESTON FIELD SOCIETY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
for the Year Ended 31 December 2023**

	2023 £	2022 £
<b>8. INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	12,000	23,185
<b>Other income</b>		
Hall rentals	<u>6,560</u>	<u>7,206</u>
<b>Total incoming resources</b>	18,560	30,391
<b>9. EXPENDITURE</b>		
<b>Charitable activities</b>		
Cleaning	2,056	1,200
Repairs and renewals	7,200	19,342
School running expenses	5,521	9,154
Upkeep of land	<u>270</u>	<u>405</u>
	15,047	30,101
<b>Support costs</b>		
<b>Governance costs</b>		
Sundries	<u>576</u>	<u>838</u>
Total resources expended	<u>15,623</u>	<u>30,939</u>
<b>Net income/(expenditure)</b>	<u><u>2,937</u></u>	<u><u>(548)</u></u>

This page does not form part of the statutory financial statements