

# FENISCOWLES AND PLEASINGTON WAR MEMORIAL RECREATION GROUND

England & Wales · Charity number 1185495

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-09-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Feniscowles&Pleasington Rec Ground  
Livesey Branch Road  
Blackburn  
BB2 5EG

**Phone** 01254208210

**Email** [fenirec@btinternet.com](mailto:fenirec@btinternet.com)

## Activities

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**Objects:** TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF FENISCOWLES, BLACKBURN 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 AND 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.

**Activities:** Recreation, (childrens playground), Sports (Football, Cricket, Bowls, Tennis) & Leisure. 10.4 acres of greenspace open to the public. Biological Heritage Site (Rare grasses, wild flowers )

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Environment/conservation/heritage, Recreation
- **Who:** The General Public/mankind

## Geography

- Blackburn With Darwen

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£37,367	£87,183	-	-
2024-05-31	£43,269	£50,894	-	-
2023-05-31	£258,211	£65,698	-	-
2022-05-31	£0	£0	-	-
2021-05-31	£0	£0	-	-

## Trustees

Name	Role	Appointed
Christoper Raymond John Green		2020-02-18
Jane Margaret Green		2020-02-18
John Christopher Hulton		2025-12-03
PAUL SMITH		2020-02-18
Paul David Marrow		2020-08-25
Paul Mark Topping		2025-09-02
Richard John Turner		2024-12-03

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL RECREATION GROUND**

England & Wales - Charity number 1185495

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025  
FOR  
FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

Wallwork Nelson & Johnson  
Chandler House  
7 Ferry Road Office Park  
Riversway  
Preston  
Lancashire  
PR2 2YH

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025**

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# **FENISCOWLES AND PLEASINGTON WAR MEMORIAL RECREATION GROUND**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees 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 (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

To promote for the benefit of the inhabitants of Feniscowles, Blackburn 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 and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants.

#### **Public benefit**

The main activity of the charity is to provide the recreation ground for public benefit, with fields of play for Football, Cricket, Bowls and Tennis and a children's playground. This is used for organised sport and at other times open to the general public for recreational activity.

In addition the Trustees own and manage an adjoining site of biological heritage interest. This site is required to be maintained in its natural state and it also provides through its paths, additional recreational facilities to the general public.

The Trustees confirm that they have complied with the requirements of Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Volunteers**

The charity relies on volunteers drawn from the ranks of the Trustees and other trusted individuals.

### **FINANCIAL REVIEW**

#### **Principal funding sources**

The principal funding sources are donations, grants and levies.

#### **Investment policy and objectives**

The charity seeks to maximise investment returns where possible but does not hold sufficient reserves to warrant investing in accounts yielding anything more than a modest return.

#### **Reserves policy**

The charity holds reserves sufficient for its requirements for the foreseeable future but does not hold excessive reserves.

#### **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. As such, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **FUTURE PLANS**

The redevelopment plans referred to previously would have cost £6m to complete, it was therefore proposed by the Trustees that a lower cost plan be implemented. Work has been carried out and a new planning application is being submitted which should cost half of the previous application. The new plans include a one story building, changing a 9v9 grass pitch to a 3G pitch and re-siting and installing new equipment in the playground and changing the current playground to fixed cricket nets.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Charity was established by constitution as a Charitable Incorporated Organisation and registered with the Charity Commission on 25 September 2019.

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Related parties**

On 8 September 2022, The Feniscowles and Pleasington War Memorial Recreation Ground (charity number 521101) transferred its trade and assets, as a going concern, to The Feniscowles and Pleasington War Memorial Recreation Ground (charity number 1185495), a Charitable Incorporated Organisation, related via common trustees.

The Feniscowles and Pleasington War Memorial Recreation Ground (charity number 1185495) is the ultimate parent company of Fenirec Bar Co Ltd (Company number 12512360).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1185495

**Principal address**

War Memorial Recreation Ground  
Livesey Branch Road  
Blackburn  
Lancashire  
BB2 5EN

**Trustees**

Mrs J M Green  
J Boyle (resigned 26/4/2025)  
D Withers (resigned 14/6/2024)  
P D Marrow  
D Gallagher (resigned 3/3/2026)  
P Smith  
M Cross (resigned 28/4/2025)  
Ms V Thompson  
C Green  
Ms D M Armstrong (resigned 8/10/2024)  
R Turner (appointed 3/12/2024)  
P Topping (appointed 2/9/2025)  
J Hulton (appointed 3/12/2025)  
Ms E Cousins (appointed 1/4/2025) (resigned 29/5/2025)

**Independent Examiner**

Wallwork Nelson & Johnson  
Chandler House  
7 Ferry Road Office Park  
Riversway  
Preston  
Lancashire  
PR2 2YH

Approved by order of the board of trustees on 30 March 2026 and signed on its behalf by:

Mrs J M Green - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**Independent examiner's report to the trustees of Feniscowles And Pleasington War Memorial Recreation Ground**

I report to the charity trustees on my examination of the accounts of Feniscowles And Pleasington War Memorial Recreation Ground (the Trust) for the year ended 31 May 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 a matter 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.

Matthew Johnson, FCA

Wallwork Nelson & Johnson  
Chandler House  
7 Ferry Road Office Park  
Riversway  
Preston  
Lancashire  
PR2 2YH

30 March 2026

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2025**

	Notes	Unrestricted fund £	Restricted funds £	31/5/25 Total funds £	31/5/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		14,452	-	14,452	19,930
<b>Charitable activities</b>					
Other		1,495	-	1,495	4,260
Fundraising		-	-	-	5,044
Levies		6,973	-	6,973	4,633
S106		-	14,447	14,447	9,402
<b>Total</b>		<u>22,920</u>	<u>14,447</u>	<u>37,367</u>	<u>43,269</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Other		84,520	226	84,746	38,641
S106		-	594	594	9,257
Tractor		-	629	629	740
Sponsorship		-	200	200	1,400
Other		1,014	-	1,014	856
<b>Total</b>		<u>85,534</u>	<u>1,649</u>	<u>87,183</u>	<u>50,894</u>
<b>NET INCOME/(EXPENDITURE)</b>		(62,614)	12,798	(49,816)	(7,625)
<b>Transfers between funds</b>	9	(79)	79	-	-
<b>Net movement in funds</b>		(62,693)	12,877	(49,816)	(7,625)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		94,312	90,576	184,888	192,513
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>31,619</u></u>	<u><u>103,453</u></u>	<u><u>135,072</u></u>	<u><u>184,888</u></u>

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**BALANCE SHEET  
31 MAY 2025**

	Notes	Unrestricted fund £	Restricted funds £	31/5/25 Total funds £	31/5/24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	12,428	85,246	97,674	96,255
<b>CURRENT ASSETS</b>					
Debtors	7	5,502	-	5,502	12,818
Cash at bank and in hand		14,890	22,187	37,077	81,040
		<u>20,392</u>	<u>22,187</u>	<u>42,579</u>	<u>93,858</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,201)	(3,980)	(5,181)	(5,225)
		<u>19,191</u>	<u>18,207</u>	<u>37,398</u>	<u>88,633</u>
<b>NET CURRENT ASSETS</b>					
		<u>31,619</u>	<u>103,453</u>	<u>135,072</u>	<u>184,888</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>31,619</u>	<u>103,453</u>	<u>135,072</u>	<u>184,888</u>
<b>NET ASSETS</b>					
		<u>31,619</u>	<u>103,453</u>	<u>135,072</u>	<u>184,888</u>
<b>FUNDS</b>					
	9			31,619	94,312
Unrestricted funds				103,453	90,576
Restricted funds				<u>135,072</u>	<u>184,888</u>
<b>TOTAL FUNDS</b>					
				<u>135,072</u>	<u>184,888</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 March 2026 and were signed on its behalf by:

J M Green - Trustee

# FENISCOWLES AND PLEASINGTON WAR MEMORIAL RECREATION GROUND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

### 1. ACCOUNTING POLICIES

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

The financial statements of the charity, 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 Charities Act 2011. 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.

#### **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.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on cost
Plant and machinery	- 15% on reducing balance

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **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.

#### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### **Government grants**

The charity recognises grants based on the accrual model.

Grants relating to revenue are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred it is recognised as deferred income and not deducted from the carrying amount of the asset.

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2025**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

**3. EXCEPTIONAL ITEMS**

On 8 September 2022, Feniscowles and Pleasington War Memorial Recreation Ground (charity number 521101), a charity related via common trustees, transferred its trade and assets, as a going concern, to the charity, in a form of donations, totalling £187,978.

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	17,550	2,380	19,930
<b>Charitable activities</b>			
Other	4,260	-	4,260
Fundraising	5,044	-	5,044
Levies	4,633	-	4,633
S106	-	9,402	9,402
<b>Total</b>	<u>31,487</u>	<u>11,782</u>	<u>43,269</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Other	35,839	2,802	38,641
S106	-	9,257	9,257
Tractor	-	740	740
Sponsorship	-	1,400	1,400
Other	830	26	856
<b>Total</b>	<u>36,669</u>	<u>14,225</u>	<u>50,894</u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,182)	(2,443)	(7,625)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	99,494	93,019	192,513
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>94,312</u></u>	<u><u>90,576</u></u>	<u><u>184,888</u></u>

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2025**

**5. GOVERNMENT GRANTS**

Charity has received grants relating to development of grounds. Government grants, including monies received under the S106 grant scheme, are recognised in the SOFA as income in the same period as the related expenditure. The amount of grants recognised in the financial statements was £14,447 (2024: £9,402).

As the grants were for a specific purpose, these have been treated as restricted fund income.

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 June 2024	44,692	54,586	99,278
Additions	-	4,120	4,120
	<hr/>	<hr/>	<hr/>
At 31 May 2025	44,692	58,706	103,398
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 June 2024	-	3,023	3,023
Charge for year	-	2,701	2,701
	<hr/>	<hr/>	<hr/>
At 31 May 2025	-	5,724	5,724
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 May 2025	44,692	52,982	97,674
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 May 2024	44,692	51,563	96,255
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/5/25 £	31/5/24 £
Prepayments	5,502	12,818
	<hr/> <hr/>	<hr/> <hr/>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/5/25 £	31/5/24 £
Other creditors	5,181	5,225
	<hr/> <hr/>	<hr/> <hr/>

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2025**

**9. MOVEMENT IN FUNDS**

	At 1/6/24 £	Net movement in funds £	Transfers between funds £	At 31/5/25 £
<b>Unrestricted funds</b>				
General fund	94,312	(62,614)	(79)	31,619
<b>Restricted funds</b>				
Garage Fund	44,692	-	-	44,692
Tractor Fund	4,190	(629)	-	3,561
Playground Fund	36,442	-	-	36,442
Trees Fund	4,720	-	-	4,720
S106	-	13,853	-	13,853
Sport Fund	1,880	-	-	1,880
JFC Fund	500	-	-	500
Wimpey & Barrat	250	(329)	79	-
Fenirec Bar	(2,098)	(97)	-	(2,195)
	<u>90,576</u>	<u>12,798</u>	<u>79</u>	<u>103,453</u>
<b>TOTAL FUNDS</b>	<u>184,888</u>	<u>(49,816)</u>	<u>-</u>	<u>135,072</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	22,920	(85,534)	(62,614)
<b>Restricted funds</b>			
Tractor Fund	-	(629)	(629)
S106	14,447	(594)	13,853
Wimpey & Barrat	-	(329)	(329)
Fenirec Bar	-	(97)	(97)
	<u>14,447</u>	<u>(1,649)</u>	<u>12,798</u>
<b>TOTAL FUNDS</b>	<u>37,367</u>	<u>(87,183)</u>	<u>(49,816)</u>

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2025**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/6/23 £	Net movement in funds £	At 31/5/24 £
<b>Unrestricted funds</b>			
General fund	99,494	(5,182)	94,312
<b>Restricted funds</b>			
Garage Fund	44,692	-	44,692
Tractor Fund	4,930	(740)	4,190
Playground Fund	36,442	-	36,442
Trees Fund	4,720	-	4,720
S106	(145)	145	-
Sport Fund	1,880	-	1,880
JFC Fund	500	-	500
Wimpey & Barrat	-	250	250
Fenirec Bar	-	(2,098)	(2,098)
	<u>93,019</u>	<u>(2,443)</u>	<u>90,576</u>
<b>TOTAL FUNDS</b>	<u><u>192,513</u></u>	<u><u>(7,625)</u></u>	<u><u>184,888</u></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	31,487	(36,669)	(5,182)
<b>Restricted funds</b>			
Tractor Fund	-	(740)	(740)
S106	9,402	(9,257)	145
Wimpey & Barrat	2,380	(2,130)	250
Fenirec Bar	-	(2,098)	(2,098)
	<u>11,782</u>	<u>(14,225)</u>	<u>(2,443)</u>
<b>TOTAL FUNDS</b>	<u><u>43,269</u></u>	<u><u>(50,894)</u></u>	<u><u>(7,625)</u></u>

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2025**

**9. MOVEMENT IN FUNDS - continued**

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

	At 1/6/23 £	Net movement in funds £	Transfers between funds £	At 31/5/25 £
<b>Unrestricted funds</b>				
General fund	99,494	(67,796)	(79)	31,619
<b>Restricted funds</b>				
Garage Fund	44,692	-	-	44,692
Tractor Fund	4,930	(1,369)	-	3,561
Playground Fund	36,442	-	-	36,442
Trees Fund	4,720	-	-	4,720
S106	(145)	13,998	-	13,853
Sport Fund	1,880	-	-	1,880
JFC Fund	500	-	-	500
Wimpey & Barrat	-	(79)	79	-
Fenirec Bar	-	(2,195)	-	(2,195)
	<u>93,019</u>	<u>10,355</u>	<u>79</u>	<u>103,453</u>
<b>TOTAL FUNDS</b>	<u>192,513</u>	<u>(57,441)</u>	<u>-</u>	<u>135,072</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	54,407	(122,203)	(67,796)
<b>Restricted funds</b>			
Tractor Fund	-	(1,369)	(1,369)
S106	23,849	(9,851)	13,998
Wimpey & Barrat	2,380	(2,459)	(79)
Fenirec Bar	-	(2,195)	(2,195)
	<u>26,229</u>	<u>(15,874)</u>	<u>10,355</u>
<b>TOTAL FUNDS</b>	<u>80,636</u>	<u>(138,077)</u>	<u>(57,441)</u>

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2025**

**10. RELATED PARTY DISCLOSURES**

During the year ended 31 May 2025, the charity received donations totalling £14,000 (2024: £17,500) from Fenirec Bar Co Ltd, the charity's wholly owned subsidiary.

No monies were loaned to the charity, by the subsidiary during the year (2024: £11,524). As at 31 May 2025, the charity owed £3,979 (2024: £4,024 ) to Fenirec Bar Co Ltd, disclosed within Other creditors.

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL RECREATION GROUND**

England & Wales - Charity number 1185495

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024  
FOR  
FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

Wallwork Nelson & Johnson  
Chandler House  
7 Ferry Road Office Park  
Riversway  
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Lancashire  
PR2 2YH

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2024**

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# **FENISCOWLES AND PLEASINGTON WAR MEMORIAL RECREATION GROUND**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees 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 (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

To promote for the benefit of the inhabitants of Feniscowles, Blackburn 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 and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants.

#### **Public benefit**

The main activity of the charity is to provide the recreation ground for public benefit, with fields of play for Football, Cricket, Bowls and Tennis and a children's playground. This is used for organised sport and at other times open to the general public for recreational activity.

In addition the Trustees own and manage an adjoining site of biological heritage interest. This site is required to be maintained in its natural state and it also provides through its paths, additional recreational facilities to the general public.

The Trustees confirm that they have complied with the requirements of Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Volunteers**

The charity relies on volunteers drawn from the ranks of the Trustees and other trusted individuals.

### **FINANCIAL REVIEW**

#### **Principal funding sources**

The principal funding sources are donations, grants and levies.

#### **Investment policy and objectives**

The charity seeks to maximise investment returns where possible but does not hold sufficient reserves to warrant investing in accounts yielding anything more than a modest return.

#### **Reserves policy**

The charity holds reserves sufficient for its requirements for the foreseeable future but does not hold excessive reserves.

#### **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. As such, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **FUTURE PLANS**

The charity's has recently obtained planning permission for the redevelopment of its recreational facilities, which are dated and no longer adequate for the increasing number of visitors. Building a new clubhouse will allow additional space, to enable catering for functions, and to separate the cafe area. It will also provide a community well-being room and changing facilities. Re-siting the tennis courts will relinquish space for a multi use games area, which in turn will allow for the introduction of new sports. The charity is also planning to update the playground area to be more creative and inclusive, and to accommodate the needs of all children, including those with disabilities requiring specialist play equipment.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Charity was established by constitution as a Charitable Incorporated Organisation and registered with the Charity Commission on 25 September 2019.

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Related parties**

On 8 September 2022, The Feniscowles and Pleasington War Memorial Recreation Ground (charity number 521101) transferred its trade and assets, as a going concern, to The Feniscowles and Pleasington War Memorial Recreation Ground (charity number 1185495), a Charitable Incorporated Organisation, related via common trustees.

The Feniscowles and Pleasington War Memorial Recreation Ground (charity number 1185495) is the ultimate parent company of Fenirec Bar Co Ltd (Company number 12512360).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1185495

**Principal address**

War Memorial Recreation Ground  
Livesey Branch Road  
Blackburn  
Lancashire  
BB2 5EN

**Trustees**

Mrs J M Green  
J Boyle  
D Withers (resigned 14/6/2024)  
R G Duck (resigned 23/1/2024)  
P D Marrow  
M Bleasdale (resigned 3/10/2023)  
D Gallagher  
P Smith  
M Cross  
Ms V Thompson  
C Green  
Ms D M Armstrong (resigned 8/10/2024)

**Independent Examiner**

Wallwork Nelson & Johnson  
Chandler House  
7 Ferry Road Office Park  
Riversway  
Preston  
Lancashire  
PR2 2YH

Approved by order of the board of trustees on 10 February 2025 and signed on its behalf by:



Mrs J M Green - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**Independent examiner's report to the trustees of Feniscowles And Pleasington War Memorial Recreation Ground**

I report to the charity trustees on my examination of the accounts of Feniscowles And Pleasington War Memorial Recreation Ground (the Trust) for the year ended 31 May 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 a matter 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.



Matthew Johnson, FCA

Wallwork Nelson & Johnson  
Chandler House  
7 Ferry Road Office Park  
Riversway  
Preston  
Lancashire  
PR2 2YH

10 February 2025

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2024**

	Notes	Unrestricted fund £	Restricted funds £	31/5/24 Total funds £	31/5/23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		17,550	2,380	19,930	203,986
<b>Charitable activities</b>					
Other		4,260	-	4,260	1,230
Fundraising		5,044	-	5,044	6,211
Levies		4,633	-	4,633	1,683
S106		-	9,402	9,402	44,851
Other income		-	-	-	250
<b>Total</b>		<u>31,487</u>	<u>11,782</u>	<u>43,269</u>	<u>258,211</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Other		35,839	2,802	38,641	13,760
Fundraising		-	-	-	2,972
S106		-	9,257	9,257	44,996
Tractor		-	740	740	625
Sponsorship		-	1,400	1,400	-
Other		830	26	856	3,345
<b>Total</b>		<u>36,669</u>	<u>14,225</u>	<u>50,894</u>	<u>65,698</u>
<b>NET INCOME/(EXPENDITURE)</b>		(5,182)	(2,443)	(7,625)	192,513
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		99,494	93,019	192,513	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>94,312</u></u>	<u><u>90,576</u></u>	<u><u>184,888</u></u>	<u><u>192,513</u></u>

The notes form part of these financial statements

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**BALANCE SHEET  
31 MAY 2024**

	Notes	Unrestricted fund £	Restricted funds £	31/5/24 Total funds £	31/5/23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	10,283	85,972	96,255	89,591
<b>CURRENT ASSETS</b>					
Debtors	7	12,818	-	12,818	9,698
Cash at bank and in hand		72,411	8,629	81,040	96,037
		<u>85,229</u>	<u>8,629</u>	<u>93,858</u>	<u>105,735</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,200)	(4,025)	(5,225)	(2,813)
<b>NET CURRENT ASSETS</b>		<u>84,029</u>	<u>4,604</u>	<u>88,633</u>	<u>102,922</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>94,312</u>	<u>90,576</u>	<u>184,888</u>	<u>192,513</u>
<b>NET ASSETS</b>		<u><u>94,312</u></u>	<u><u>90,576</u></u>	<u><u>184,888</u></u>	<u><u>192,513</u></u>
<b>FUNDS</b>					
Unrestricted funds	10			94,312	99,494
Restricted funds				90,576	93,019
<b>TOTAL FUNDS</b>				<u><u>184,888</u></u>	<u><u>192,513</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 February 2025 and were signed on its behalf by:



J M Green - Trustee

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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.

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on cost
Plant and machinery	- 15% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Government grants**

Charity recognises grants based on the accrual model.

Grants relating to revenue are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred it is recognised as deferred income and not deducted from the carrying amount of the asset

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2024**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

**3. EXCEPTIONAL ITEMS**

On 8 September 2022, Feniscowles and Pleasington War Memorial Recreation Ground (charity number 521101), a charity related via common trustees, transferred its trade and assets, as a going concern, to the charity, in a form of donations, totalling £187,978.

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	109,597	94,389	203,986
<b>Charitable activities</b>			
Other	1,230	-	1,230
Fundraising	6,211	-	6,211
Levies	1,683	-	1,683
S106	-	44,851	44,851
Other income	250	-	250
<b>Total</b>	<u>118,971</u>	<u>139,240</u>	<u>258,211</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Other	13,760	-	13,760
Fundraising	2,972	-	2,972
S106	-	44,996	44,996
Tractor	-	625	625
Other	2,745	600	3,345
<b>Total</b>	<u>19,477</u>	<u>46,221</u>	<u>65,698</u>
<b>NET INCOME</b>	99,494	93,019	192,513
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>99,494</u></u>	<u><u>93,019</u></u>	<u><u>192,513</u></u>

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2024**

**5. GOVERNMENT GRANTS**

Charity has received grants relating to development of grounds. Government grants, including monies received under the S106 grant scheme, are recognised in the SOFA as income in the same period as the related expenditure. The amount of grants recognised in the financial statements was £9,402 (2023: £44,851).

As the grants were for a specific purpose, these have been treated as restricted fund income.

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 June 2023	44,692	45,909	90,601
Additions	-	8,677	8,677
	<hr/>	<hr/>	<hr/>
At 31 May 2024	44,692	54,586	99,278
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 June 2023	-	1,010	1,010
Charge for year	-	2,013	2,013
	<hr/>	<hr/>	<hr/>
At 31 May 2024	-	3,023	3,023
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 May 2024	44,692	51,563	96,255
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 May 2023	44,692	44,899	89,591
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/5/24 £	31/5/23 £
Prepayments	12,818	9,698
	<hr/> <hr/>	<hr/> <hr/>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/5/24 £	31/5/23 £
Bank loans and overdrafts (see note 9)	-	145
Other creditors	5,225	2,668
	<hr/> <hr/>	<hr/> <hr/>
	5,225	2,813
	<hr/> <hr/>	<hr/> <hr/>

FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2024

9. LOANS

An analysis of the maturity of loans is given below:

	31/5/24 £	31/5/23 £
Amounts falling due within one year on demand:		
Bank overdrafts	-	145
	<u>          </u>	<u>          </u>

10. MOVEMENT IN FUNDS

	At 1/6/23 £	Net movement in funds £	At 31/5/24 £
<b>Unrestricted funds</b>			
General fund	99,494	(5,182)	94,312
<b>Restricted funds</b>			
Garage Fund	44,692	-	44,692
Tractor Fund	4,930	(740)	4,190
Playground Fund	36,442	-	36,442
Trees Fund	4,720	-	4,720
S106	(145)	145	-
Sport Fund	1,880	-	1,880
JFC Fund	500	-	500
Wimpey & Barrat	-	250	250
Fenirec Bar	-	(2,098)	(2,098)
	<u>93,019</u>	<u>(2,443)</u>	<u>90,576</u>
<b>TOTAL FUNDS</b>	<u>192,513</u>	<u>(7,625)</u>	<u>184,888</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	31,487	(36,669)	(5,182)
<b>Restricted funds</b>			
Tractor Fund	-	(740)	(740)
S106	9,402	(9,257)	145
Wimpey & Barrat	2,380	(2,130)	250
Fenirec Bar	-	(2,098)	(2,098)
	<u>11,782</u>	<u>(14,225)</u>	<u>(2,443)</u>
<b>TOTAL FUNDS</b>	<u>43,269</u>	<u>(50,894)</u>	<u>(7,625)</u>

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2024**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	Net movement in funds £	At 31/5/23 £
<b>Unrestricted funds</b>		
General fund	99,494	99,494
<b>Restricted funds</b>		
Garage Fund	44,692	44,692
Tractor Fund	4,930	4,930
Playground Fund	36,442	36,442
Trees Fund	4,720	4,720
S106	(145)	(145)
Sport Fund	1,880	1,880
JFC Fund	500	500
	<hr/>	<hr/>
	93,019	93,019
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>192,513</u>	<u>192,513</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	118,971	(19,477)	99,494
<b>Restricted funds</b>			
Garage Fund	44,692	-	44,692
Tractor Fund	5,555	(625)	4,930
Playground Fund	36,442	-	36,442
Trees Fund	4,720	-	4,720
Bowls Fund	600	(600)	-
S106	44,851	(44,996)	(145)
Sport Fund	1,880	-	1,880
JFC Fund	500	-	500
	<hr/>	<hr/>	<hr/>
	139,240	(46,221)	93,019
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>258,211</u>	<u>(65,698)</u>	<u>192,513</u>

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2024**

**10. MOVEMENT IN FUNDS - continued**

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

	At 1/6/22 £	Net movement in funds £	At 31/5/24 £
<b>Unrestricted funds</b>			
General fund	-	94,312	94,312
<b>Restricted funds</b>			
Garage Fund	-	44,692	44,692
Tractor Fund	-	4,190	4,190
Playground Fund	-	36,442	36,442
Trees Fund	-	4,720	4,720
Sport Fund	-	1,880	1,880
JFC Fund	-	500	500
Wimpey & Barrat	-	250	250
Fenirec Bar	-	(2,098)	(2,098)
	-	90,576	90,576
<b>TOTAL FUNDS</b>	-	184,888	184,888

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	150,458	(56,146)	94,312
<b>Restricted funds</b>			
Garage Fund	44,692	-	44,692
Tractor Fund	5,555	(1,365)	4,190
Playground Fund	36,442	-	36,442
Trees Fund	4,720	-	4,720
Bowls Fund	600	(600)	-
S106	54,253	(54,253)	-
Sport Fund	1,880	-	1,880
JFC Fund	500	-	500
Wimpey & Barrat	2,380	(2,130)	250
Fenirec Bar	-	(2,098)	(2,098)
	151,022	(60,446)	90,576
<b>TOTAL FUNDS</b>	301,480	(116,592)	184,888

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2024**

**11. RELATED PARTY DISCLOSURES**

During the year ended 31 May 2024, the charity received donations totalling £17,500 (2023: £10,500) from Fenirec Bar Co Ltd, the charity's wholly owned subsidiary.

In addition, the subsidiary loaned monies to the charity, totalling £11,524 (2023: £1,468). As at 31 May 2024, the charity owed £4,024 (2023: £1,468 ) to Fenirec Bar Co Ltd, disclosed within Other creditors.

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL RECREATION GROUND**

England & Wales - Charity number 1185495

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023  
FOR  
FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

Wallwork Nelson & Johnson  
Chandler House  
7 Ferry Road Office Park  
Riversway  
Preston  
Lancashire  
PR2 2YH

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

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FOR THE YEAR ENDED 31 MAY 2023**

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# **FENISCOWLES AND PLEASINGTON WAR MEMORIAL RECREATION GROUND**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees 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 (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

To promote for the benefit of the inhabitants of Feniscowles, Blackburn 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 and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants.

#### **Public benefit**

The main activity of the charity is to provide the recreation ground for public benefit, with fields of play for Football, Cricket, Bowls and Tennis and a children's playground. This is used for organised sport and at other times open to the general public for recreational activity.

In addition the Trustees own and manage an adjoining site of biological heritage interest. This site is required to be maintained in its natural state and it also provides through its paths, additional recreational facilities to the general public.

The Trustees confirm that they have complied with the requirements of Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Volunteers**

The charity relies on volunteers drawn from the ranks of the Trustees and other trusted individuals.

### **FINANCIAL REVIEW**

#### **Principal funding sources**

The principal funding sources are donations, grants and levies.

#### **Investment policy and objectives**

The charity seeks to maximise investment returns where possible but does not hold sufficient reserves to warrant investing in accounts yielding anything more than a modest return.

#### **Reserves policy**

The charity holds reserves sufficient for its requirements for the foreseeable future but does not hold excessive reserves.

#### **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. As such, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **FUTURE PLANS**

The charity's has recently obtained planning permission for the redevelopment of its recreational facilities, which are dated and no longer adequate for the increasing number of visitors. Building a new clubhouse will allow additional space, to enable catering for functions, and to separate the cafe area. It will also provide a community well-being room and changing facilities. Re-siting the tennis courts will relinquish space for a multi use games area, which in turn will allow for the introduction of new sports. The charity is also planning to update the playground area to be more creative and inclusive, and to accommodate the needs of all children, including those with disabilities requiring specialist play equipment.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Charity was established by constitution as a Charitable Incorporated Organisation and registered with the Charity Commission on 25 September 2019.

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Related parties**

On 8 September 2022, The Feniscowles and Pleasington War Memorial Recreation Ground (charity number 521101) transferred its trade and assets, as a going concern, to The Feniscowles and Pleasington War Memorial Recreation Ground (charity number 1185495), a Charitable Incorporated Organisation, related via common trustees.

The Feniscowles and Pleasington War Memorial Recreation Ground (charity number 1185495) is the ultimate parent company of Fenirec Bar Co Ltd (Company number 12512360).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1185495

**Principal address**

War Memorial Recreation Ground  
Livesey Branch Road  
Blackburn  
Lancashire  
BB2 5EN

**Trustees**

Mrs J M Green  
J Boyle (appointed 12/10/2022)  
D Withers  
R G Duck  
P D Marrow  
M Bleasdale  
D Gallagher  
P Smith  
M Cross  
Ms V Thompson  
C Green  
Ms D M Armstrong (appointed 3/10/2022)

**Independent Examiner**

Wallwork Nelson & Johnson  
Chandler House  
7 Ferry Road Office Park  
Riversway  
Preston  
Lancashire  
PR2 2YH

Approved by order of the board of trustees on 4 December 2023 and signed on its behalf by:

Mrs J M Green - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**Independent examiner's report to the trustees of Feniscowles And Pleasington War Memorial Recreation Ground**

I report to the charity trustees on my examination of the accounts of Feniscowles And Pleasington War Memorial Recreation Ground (the Trust) for the year ended 31 May 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 a matter 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.

Matthew Johnson, ACA

Wallwork Nelson & Johnson  
Chandler House  
7 Ferry Road Office Park  
Riversway  
Preston  
Lancashire  
PR2 2YH

4 December 2023

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2023**

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		109,597	94,389	203,986
<b>Charitable activities</b>				
Other		1,230	-	1,230
Fundraising		6,211	-	6,211
Levies		1,683	-	1,683
S106		-	44,851	44,851
Other income		250	-	250
<b>Total</b>		<u>118,971</u>	<u>139,240</u>	<u>258,211</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Other		13,760	-	13,760
Fundraising		2,972	-	2,972
S106		-	44,996	44,996
Tractor		-	625	625
Other		2,745	600	3,345
<b>Total</b>		<u>19,477</u>	<u>46,221</u>	<u>65,698</u>
<b>NET INCOME</b>		99,494	93,019	192,513
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>99,494</u></u>	<u><u>93,019</u></u>	<u><u>192,513</u></u>

The notes form part of these financial statements

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**BALANCE SHEET  
31 MAY 2023**

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
<b>FIXED ASSETS</b>				
Tangible assets	5	3,527	86,064	89,591
<b>CURRENT ASSETS</b>				
Debtors	6	9,698	-	9,698
Cash at bank and in hand		88,937	7,100	96,037
		<u>98,635</u>	<u>7,100</u>	<u>105,735</u>
<b>CREDITORS</b>				
Amounts falling due within one year	7	(2,668)	(145)	(2,813)
		<u>95,967</u>	<u>6,955</u>	<u>102,922</u>
<b>NET CURRENT ASSETS</b>				
		<u>99,494</u>	<u>93,019</u>	<u>192,513</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				
		<u>99,494</u>	<u>93,019</u>	<u>192,513</u>
<b>NET ASSETS</b>				
		<u>99,494</u>	<u>93,019</u>	<u>192,513</u>
<b>FUNDS</b>				
Unrestricted funds	9			99,494
Restricted funds				93,019
<b>TOTAL FUNDS</b>				
				<u>192,513</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 December 2023 and were signed on its behalf by:

J M Green - Trustee

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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.

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on cost
Plant and machinery	- 15% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**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.

**Government grants**

Charity recognises grants based on the accrual model.

Grants relating to revenue are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred it is recognised as deferred income and not deducted from the carrying amount of the asset

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2023**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2023.

**3. EXCEPTIONAL ITEMS**

On 8 September 2022, Feniscowles and Pleasington War Memorial Recreation Ground (charity number 521101), a charity related via common trustees, transferred its trade and assets, as a going concern, to the charity, in a form of donations, totalling £187,978.

**4. GOVERNMENT GRANTS**

Charity has received grants relating to development of grounds. Government grants, including monies received under the S106 grant scheme, are recognised in the SOFA as income in the same period as the related expenditure. The amount of grants recognised in the financial statements was £44,851.

As the grants were for a specific purpose, these have been treated as restricted fund income.

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
Additions	44,692	45,909	90,601
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
Charge for year	-	1,010	1,010
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 May 2023	44,692	44,899	89,591
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Prepayments	£ 9,698
	<hr/> <hr/>

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2023**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Bank loans and overdrafts (see note 8)	145
Other creditors	2,668
	<u>2,813</u>

**8. LOANS**

An analysis of the maturity of loans is given below:

	£
Amounts falling due within one year on demand:	
Bank overdrafts	145
	<u>145</u>

**9. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31/5/23 £
<b>Unrestricted funds</b>		
General fund	99,494	99,494
<b>Restricted funds</b>		
Garage Fund	44,692	44,692
Tractor Fund	4,930	4,930
Playground Fund	36,442	36,442
Trees Fund	4,720	4,720
S106	(145)	(145)
Sport Fund	1,880	1,880
JFC Fund	500	500
	<u>93,019</u>	<u>93,019</u>
<b>TOTAL FUNDS</b>	<u>192,513</u>	<u>192,513</u>

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL  
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2023**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,971	(19,477)	99,494
<b>Restricted funds</b>			
Garage Fund	44,692	-	44,692
Tractor Fund	5,555	(625)	4,930
Playground Fund	36,442	-	36,442
Trees Fund	4,720	-	4,720
Bowls Fund	600	(600)	-
S106	44,851	(44,996)	(145)
Sport Fund	1,880	-	1,880
JFC Fund	500	-	500
	<u>139,240</u>	<u>(46,221)</u>	<u>93,019</u>
<b>TOTAL FUNDS</b>	<u>258,211</u>	<u>(65,698)</u>	<u>192,513</u>

**10. RELATED PARTY DISCLOSURES**

During the year ended 31 May 2023, the charity received donations totalling £10,500 (2022: £Nil) from Fenirec Bar Co Ltd, the charity's wholly owned subsidiary.

In addition, the subsidiary committed to further donations, totalling £4,500, in respect of the year ended 31 May 2023 and loaned monies to the charity, totalling £1,468 (2022: £Nil). As at 31 May 2023, the charity owed £1,468 (2022: £Nil) to Fenirec Bar Co Ltd, disclosed within Other creditors.

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL RECREATION GROUND**

England & Wales - Charity number 1185495

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# Accounts

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FENISCOWLES & PLEASINGTON WAR MEMORIAL RECREATION GROUND

Charity No 1185495

FINANCIAL YEAR 1/6/2021 TO 31/5/2022

The charity did not trade during this financial year.

During this financial year the charity was trading under a Trust we were awaiting confirmation from the charity commission that this registered CIO charity is allowed to transfer assets and trustees and then commence trading.

This approval was received for the financial year 2022-2023

**FENISCOWLES AND PLEASINGTON WAR MEMORIAL RECREATION GROUND**

England & Wales - Charity number 1185495

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# Accounts

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FENISCOWLES & PLEASINGTON WAR MEMORIAL RECREATION GROUND

Charity No 1185495

FINANCIAL YEAR 1/6/2020 TO 31/5/2021

The charity did not trade during this financial year.

We are currently trading under a Trust and we await confirmation from the charity commission that this registered CIO charity is allowed to transfer assets and trustees and then commence trading.