GRINDLETON RECREATION GROUND CHARITY

England & Wales · Charity number 223174

Details

Status	Registered
Legal form	Other
Registered	1963-12-10
Register	View on the Charity Commission register

Contact

Address	Highcliffe Barn Lower Chapel Lane Grindleton Clitheroe BB7 4RN
Phone	07795308574
Website	http://www.grindletonpavilion.org.uk

Activities

Objects: TO PROVIDE, EQUIP, AND MAINTAIN A RECREATION GROUND FOR THE USE OF THE INHABITANTS GENERALLY OF GRINDLETON AND THE NEIGHBOURHOOD THEREOF FOR RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.

Activities: We maintain and equip the village Recreation Ground that serves a catchment population of around 1,000. It comprises a football pitch, multi-use games area, children's play area, cricket field and Grindleton Pavilion which houses a large community hall, smaller meeting room and changing rooms.Upkeep is funded by donations, fund-raising and hire income with grant application for capital projects.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People, The General Public/mankind

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Geography

- **Area of benefit:** GRINDLETON
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£125,063	£97,345	-	-
2023-09-30	£62,833	£70,019	-	-
2022-09-30	£60,480	£65,680	-	-
2021-09-30	£41,611	£51,275	-	-
2020-09-30	£55,470	£75,278	-	-

Trustees

Name	Role	Appointed
JOHN ANTHONY HALLEY	Chair	2016-09-01
Catherine Argyle		2024-11-19
DANIEL FREDERICK WOOD		
DIANE EATOUGH		2013-11-27
Dave Riley		2021-11-18
Dianne Ryan		2024-11-19
Dr ANNE HUSON		
Glenn Wheeler		2024-11-19
Jonathan William Thomson		2021-11-18
Judith Rawkins		2021-11-18
MICHAEL JOHN CROSSLAND		2018-11-14

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GRINDLETON RECREATION GROUND CHARITY

England & Wales - Charity number 223174

Accounts

Charity registration number: 223174

Grindleton Recreation Ground Charity

Annual Report and Financial Statements

for the Year Ended 30 September 2024

Grindleton Recreation Ground Charity

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Grindleton Recreation Ground Charity

Reference and Administrative Details

Trustees	Mr J Halley, Chief Executive Mr D Wood Mrs D Eatough Dr A Huson Mr M Crossland, Secretary Mr J Thomson Mr D Riley Mr P Raywood Mr G Wheeler (appointed 19 November 2024) Mrs C Argyle (appointed 19 November 2024) Mrs J Rawkins Mrs D Ryan (appointed 19 November 2024)
Principal Office	Highcliffe Barn Lower Chapel Lane Grindleton Clitheroe BB7 4RN
Charity Registration Number	223174
Independent Examiner	Beever and Struthers The Beehive Lions Drive Blackburn Lancashire BB1 2QS

Grindleton Recreation Ground Charity

Trustees' Report

The trustees present their annual report together with the financial statements of the charity for the year ended 30 September 2024. The Trustees confirm that the Trustees report and financial statements of the charity comply with the requirements of the Companies Act 2006, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)).

Structure, governance and management

a. CONSTITUTION

The Grindleton Recreation Ground Charity is constituted under a Charity Commission Scheme dated 9 May 1972 and is a registered charity.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees' who are elected and co-opted under the terms of the Charity Commission Scheme.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The committee consists of around 10 elected members and no more than 3 members who may be co-opted as representative members of any formally constituted organisation in the area of benefit.

The trustees that held office at any time during the year were as follows:

Mr D Wood
Mrs D Eatough
Dr A Huson
Mr J Halley
Mr MJ Crossland
Mr J Thomson
Mr D Riley
Mr G Wheeler
Mrs C Argyle
Mrs D Ryan
Mrs J Rawkins

d. RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate out exposure to the major risks. In particular, insurance cover is in place to cover the contents of the Pavilion and playground.

Grindleton Recreation Ground Charity

Trustees' Report

Objectives and activities

a. POLICIES AND OBJECTIVES

Grindleton Recreation Ground Charity is a charity registered under charity number 223174. The principle objective of the charity is to provide a recreation ground and activities for the inhabitants of Grindleton and the surrounding areas. The activities include tennis, football, table tennis and indoor bowling. The recreation ground has the general aim of contributing to the surrounding areas by encouraging children of all ages to participate in different activities. In addition, the Pavilion provides several different social activities and musical events for the general benefit of those in the village and surrounding area.

b. VOLUNTEERS

The charity is grateful for the unstinting efforts of its volunteers who are involved in fundraising.

Achievements and performance

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

c. PUBLIC BENEFIT

The Trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

This report explains the charity's work during the year and how it has been carried out for the public benefit.

Financial review

a. PRINCIPAL FUNDING

The charity relies on grants, donations, and income from fees (rent for the use of Pavilion and football field) and income from providing a bar service at events, to cover its operating costs.

The charity had incoming resources of £125,063 (2023: £74,091) and incurred expenditure of £97,345 (2023: £84,114) leading to a surplus of £27,718 (2023: deficit of £10,023).

The Trustees are looking to expand the income through more lettings and through increased facilities to help the charity become more financially stable.

b. RESERVES POLICY

The charity's reserve policy is to maintain sufficient reserves to meet the working capital requirements of the charity for the next six months.

The charity holds cash reserves of £105,135 (2023: £64,015) at the year end and annual expenditure is £80,037 (2023: £64,546) before depreciation and donated services, therefore the charity is therefore complying with its reserves policy and has enough resources to cover expected running costs for the next six months.

Plans for future periods

a. FUTURE DEVELOPMENTS

The Pavilion is being well used and the Trustees plan to carry on renting out the Pavilion space. The Trustees will seek to enhance the long term financial and environmental sustainability to ensure continuing provision of high quality facilities for users.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period, on preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP,
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

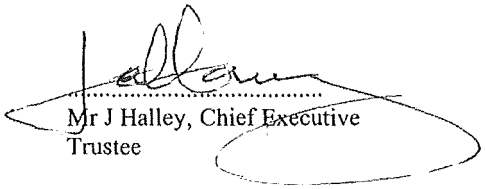
The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for the safeguarding of the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

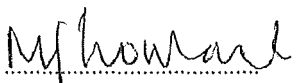
Grindleton Recreation Ground Charity

Trustees' Report

The annual report was approved by the trustees of the charity on 24/07/2025 and signed on its behalf by:



Mr J Halley, Chief Executive
Trustee



Mr M Crossland, Secretary
Trustee

Grindleton Recreation Ground Charity

Independent Examiner's Report to the trustees of Grindleton Recreation Ground Charity

I report on the accounts of the charity for the year ended 30 September 2024 which are set out on pages 7 to 18. Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Respective responsibilities of trustees and examiner
The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Beever and Struthers

The Beehive
Lions Drive
Blackburn
Lancashire
BB1 2QS

Date: 24/07/2025

Grindleton Recreation Ground Charity

Statement of Financial Activities for the Year Ended 30 September 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	32,918	-	32,918	7,295
Charitable activities	3	28,525	29,060	57,585	33,792
Other trading activities	4	13,975	-	13,975	14,305
Investment income		20,585	-	20,585	18,699
Total Income		96,003	29,060	125,063	74,091
Expenditure on:					
Raising funds	5	(12,571)	-	(12,571)	(10,638)
Charitable activities	6	(64,031)	(14,060)	(78,091)	(66,756)
Other trading activities	7	(6,683)	-	(6,683)	(6,720)
Total Expenditure		(83,285)	(14,060)	(97,345)	(84,114)
Net movement in funds		12,718	15,000	27,718	(10,023)
Reconciliation of funds					
Total funds brought forward		464,029	-	464,029	474,052
Total funds carried forward	14	476,747	15,000	491,747	464,029

The statement of financial activities includes all gains and losses recognised in the year. All of the charity's activities derive from continuing operations.

The funds breakdown is shown in note 14.

The comparative statement of financial activities can be found at note 19.

Grindleton Recreation Ground Charity

(Registration number: 223174)
Balance Sheet as at 30 September 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	386,141	399,253
Current assets			
Stocks	11	1,310	1,502
Debtors	12	2,677	2,988
Cash at bank and in hand		105,135	64,015
		109,122	68,505
Creditors: Amounts falling due within one year	13	(3,516)	(3,729)
Net current assets		105,606	64,776
Net assets		491,747	464,029
Funds of the charity:			
Restricted funds		26,035	11,035
Unrestricted income funds			
Unrestricted funds		465,712	452,994
Total funds	14	491,747	464,029

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....
Mr J Halley, Chief Executive
Trustee

.....
Mr M Crossland, Secretary
Trustee

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Grindleton Recreation Ground Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Exemption from preparing a cash flow statement

The charity adopted Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The Charity's activities together with factors likely to affect its future development and financial position are set out in the Trustees' report. The Trustees consider that in the light of the Charity's planned activities and current reserves it has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund structure

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements and estimations that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statement are as follows:

- Determination of recoverability of debtors. A specific provision is made against certain debts where in the opinion of the directors the debt is not fully recoverable.

- Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, produce life cycles and maintenance are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at it's fair value unless it's fair value cannot be realiably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure
Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising expenses are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with the constitutional and statutory requirements.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	Over 50 years
Fixtures and fittings	25% reducing balance or 33% straight line

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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.

2 Donations and Legacies

	Unrestricted funds			
	General	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Donations	901	-	901	1,079
Legacies	25,484	-	25,484	-
Donations in kind	4,196	-	4,196	4,917
Grants	2,337	-	2,337	1,299
	32,918	-	32,918	7,295

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
100 club subscriptions	2,034	-	2,034	2,091
Art Group	772	-	772	207
Bonfire Night	3,255	-	3,255	2,387
Galloping Gourmet	3,355	-	3,355	-
Spring Fair	-	-	-	810
Film Club	4,815	-	4,815	4,294
Film Club Membership	2,835	-	2,835	1,740
Grants	-	29,610	29,610	12,000
Craft Fair	617	-	617	-
Short Mat Bowling	900	-	900	-
Horticultural Show	648	-	648	661
Lunch Club	4,653	-	4,653	3,634
Pop Up Nights	-	-	-	418
Short Mat Bowling	-	-	-	914
Snake Davis	1,272	-	1,272	-
Table Tennis	243	-	243	204
Concert	995	-	995	-
Christmas party	1,091	-	1,091	532
Coffee and cupcakes	90	-	90	284
Big breakfast	-	-	-	437
Churchfitters	-	-	-	970
Football pitch rent	400	-	400	650
Tim Kliphuis	-	-	-	1,175
Gift aid recoverable	-	-	-	250
Coronation celebrations	-	-	-	134
	27,975	29,610	57,585	33,792

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Bar Sales	13,975	-	13,975	14,305
	13,975	-	13,975	14,305

5 Expenditure on raising funds

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Fundraising expenses		12,571	-	12,571	10,638

6 Expenditure on charitable activities

	Activity undertaken directly £	Total 2024 £	Total 2023 £
Rates	898	898	5,170
Insurance	1,496	1,496	1,370
Light and heat	10,487	10,487	9,048
Repairs and maintenance	34,510	34,510	21,733
Sundry expenses	6,187	6,187	7,972
Professional fees	3,357	3,357	3,175
Telephone and internet	875	875	527
Licences	772	772	649
Advertising	593	593	468
Accountancy fees	1,860	1,860	1,740
Depreciation of fixtures and fittings	1,589	1,589	2,121
Depreciation of building	9,898	9,898	9,898
Depreciation of plant and machinery	271	271	370
Depreciation of office equipment	1,352	1,352	1,868
Casual wages	3,946	3,946	647
	78,091	78,091	66,756

£64,031 (2023 - £47,215) of the above expenditure was attributable to unrestricted funds and £14,060 (2023 - £13,837) to restricted funds.

7 Trading Activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Bar purchases		6,683	-	6,683	6,720
		6,683	-	6,683	6,720

8 Trustees remuneration and expenses

No trustees (2023: no trustees), nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees (2023: no trustees) have received any reimbursed expenses from the charity during the year.

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	1,860	1,740

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2023	494,914	106,673	601,587
At 30 September 2024	494,914	106,673	601,587
Depreciation			
At 1 October 2023	108,221	94,113	202,334
Charge for the year	9,901	3,211	13,112
At 30 September 2024	118,122	97,324	215,446
Net book value			
At 30 September 2024	376,792	9,349	386,141
At 30 September 2023	386,693	12,560	399,253

11 Stock

	2024 £	2023 £
Stocks	1,310	1,502

12 Debtors

	2024 £	2023 £
Trade debtors	1,110	450
Prepayments	1,567	1,458
Accrued income	-	1,080
	2,677	2,988

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	3,517	3,729

14 Funds

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Balance at 30 September 2024 £
Unrestricted funds				
General				
General Funds	452,994	96,003	(83,285)	465,712
Restricted funds				
Football pitch fund	1,350	15,000	-	16,350
Mower fund	3,559	1,000	(100)	4,459
Store fund	891	-	(287)	604
Carpet bowls fund	(9)	-	(39)	(48)
TV fund	571	-	(143)	428
Entrance sign fund	45	-	(22)	23
Freezer fund	406	-	(34)	372
Playground fund	6,417	-	(614)	5,803
Windows and blinds fund	(2,195)	-	(29)	(2,224)
Tennis court fund	-	13,060	(12,792)	268
Total restricted funds	11,035	29,060	(14,060)	26,035
Total funds	464,029	125,063	(97,345)	491,747

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Balance at 30 September 2023 £
Unrestricted funds				
General				
General Funds	460,180	58,174	(65,360)	452,994
Restricted funds				
Football pitch fund	1,350	-	-	1,350
Mower fund	2,692	1,000	(133)	3,559
Store fund	1,273	-	(382)	891
Carpet bowls fund	43	-	(52)	(9)
TV fund	761	-	(190)	571
Entrance sign fund	73	-	(28)	45
Freezer fund	444	-	(38)	406
Playground fund	7,236	-	(819)	6,417
Windows and blinds fund	-	10,000	(12,195)	(2,195)
Total restricted funds	13,872	11,000	(13,837)	11,035

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Balance at 30 September 2023 £
Total funds	474,052	69,174	(79,197)	464,029

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	384,873	1,268	386,141
Current assets	95,390	13,732	109,122
Current liabilities	(3,516)	-	(3,516)
Total net assets	476,747	15,000	491,747

16 Related party transactions

There were no related party transactions in the year.

17 Comparative Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	7,295	-	7,295
Charitable activities	22,792	11,000	33,792
Other trading activities	14,305	-	14,305
Investment income	18,699	-	18,699
Total Income	63,091	11,000	74,091
Expenditure on:			
Raising funds	(10,638)	-	(10,638)
Charitable activities	(52,919)	(13,837)	(66,756)
Other trading activities	(6,720)	-	(6,720)
Total Expenditure	(70,277)	(13,837)	(84,114)
Net movement in funds	(7,186)	(2,837)	(10,023)
Reconciliation of funds			
Total funds brought forward	460,180	13,872	474,052
Total funds carried forward	452,994	11,035	464,029

GRINDLETON RECREATION GROUND CHARITY

England & Wales - Charity number 223174

Accounts

Charity registration number: 223174

Grindleton Recreation Ground Charity

Annual Report and Financial Statements

for the Year Ended 30 September 2023

Beever and Struthers
The Beehive
Lions Drive
Blackburn
Lancashire
BB1 2QS

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Grindleton Recreation Ground Charity

Reference and Administrative Details

Trustees	Mr J Halley, Chief Executive Mr D Wood Mrs D Eatough Dr A Huson, Secretary Mr M Crossland Mr J Thomson Mr D Riley Mr P Raywood Dr S Granger Mrs E Clarke Mrs J Rawkins
Principal Office	Highcliffe Barn Lower Chapel Lane Grindleton Clitheroe BB7 4RN
Charity Registration Number	223174
Independent Examiner	Beever and Struthers The Beehive Lions Drive Blackburn Lancashire BB1 2QS

Grindleton Recreation Ground Charity

Trustees' Report

The trustees present their annual report together with the financial statements of the charity for the year ended 30 September 2023. The Trustees confirm that the Trustees report and financial statements of the charity comply with the requirements of the Companies Act 2006, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)).

Structure, governance and management

a. CONSTITUTION

The Grindleton Recreation Ground Charity is constituted under a Charity Commission Scheme dated 9 May 1972 and is a registered charity.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees' who are elected and co-opted under the terms of the Charity Commission Scheme.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The committee consists of around 10 elected members and no more than 3 members who may be co-opted as representative members of any formally constituted organisation in the area of benefit.

The trustees that held office at any time during the year were as follows:

Mr D Wood
Mrs D Eatough
Dr A Huson
Mr J Halley
Mr MJ Crossland
Mr J Thomson
Mr D Riley
Mr P Raywood
Dr S Granger
Mrs E Clarke
Mrs J Rawkins

d. RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate out exposure to the major risks. In particular, insurance cover is in place to cover the contents of the Pavilion and playground.

Grindleton Recreation Ground Charity

Trustees' Report

Objectives and activities

a. POLICIES AND OBJECTIVES

Grindleton Recreation Ground Charity is a charity registered under charity number 223174. The principle objective of the charity is to provide a recreation ground and activities for the inhabitants of Grindleton and the surrounding areas. The activities include tennis, football, table tennis and indoor bowling. The recreation ground has the general aim of contributing to the surrounding areas by encouraging children of all ages to participate in different activities. In addition, the Pavilion provides several different social activities and musical events for the general benefit of those in the village and surrounding area.

b. VOLUNTEERS

The charity is grateful for the unstinting efforts of its volunteers who are involved in fundraising.

Achievements and performance

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

c. PUBLIC BENEFIT

The Trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

This report explains the charity's work during the year and how it has been carried out for the public benefit.

Financial review

a. PRINCIPAL FUNDING

The charity relies on grants, donations, and income from fees (rent for the use of Pavilion and football field) and income from providing a bar service at events, to cover its operating costs.

The charity had incoming resources of £74,091 (2022: £60,480) and incurred expenditure of £84,114 (2022: £65,680) leading to a deficit of £10,023 (2022: deficit of £5,200).

The Trustees are looking to expand the income through more lettings and through increased facilities to help the charity become more financially stable.

b. RESERVES POLICY

The charity's reserve policy is to maintain sufficient reserves to meet the working capital requirements of the charity for the next six months.

The charity holds cash reserves of £64,015 (2022: £64,147) at the year end and annual expenditure is £64,546 (2022: £50,602) before depreciation and donated services, therefore the charity is therefore complying with its reserves policy and has enough resources to cover expected running costs for the next six months.

Plans for future periods

a. FUTURE DEVELOPMENTS

The Pavilion is being well used and the Trustees plan to carry on renting out the Pavilion space. The Trustees will seek to enhance the long term financial and environmental sustainability to ensure continuing provision of high quality facilities for users.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period, on preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP,
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

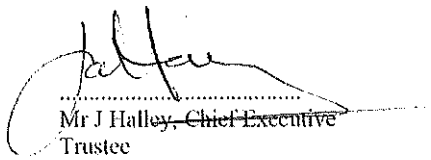
The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for the safeguarding of the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

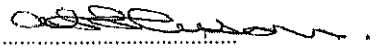
Grindleton Recreation Ground Charity

Trustees' Report

The annual report was approved by the trustees of the charity on 30 July 2024 and signed on its behalf by:



.....
Mr J Halley, ~~Chief Executive~~
Trustee



.....
Dr A Huson, Secretary
Trustee

Grindleton Recreation Ground Charity

Independent Examiner's Report to the trustees of Grindleton Recreation Ground Charity

I report on the accounts of the charity for the year ended 30 September 2023 which are set out on pages 7 to 19. Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Respective responsibilities of trustees and examiner
The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

H. E. Binns

.....

Helen Binns BA FCA

The Beehive
Lions Drive
Blackburn
Lancashire
BB1 2QS

30 July 2024

Grindleton Recreation Ground Charity

Statement of Financial Activities for the Year Ended 30 September 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	7,295	-	7,295	7,314
Charitable activities	3	22,792	11,000	33,792	23,048
Other trading activities	4	14,305	-	14,305	13,582
Investment income	5	18,699	-	18,699	16,536
Total Income		63,091	11,000	74,091	60,480
Expenditure on:					
Raising funds	6	(10,638)	-	(10,638)	(10,486)
Charitable activities	7	(52,919)	(13,837)	(66,756)	(48,660)
Other trading activities	8	(6,720)	-	(6,720)	(6,534)
Total Expenditure		(70,277)	(13,837)	(84,114)	(65,680)
Net movement in funds		(7,186)	(2,837)	(10,023)	(5,200)
Reconciliation of funds					
Total funds brought forward		460,180	13,872	474,052	479,252
Total funds carried forward	15	452,994	11,035	464,029	474,052

The statement of financial activities includes all gains and losses recognised in the year. All of the charity's activities derive from continuing operations.

The funds breakdown is shown in note 15.

The comparative statement of financial activities can be found at note 19.

Grindleton Recreation Ground Charity

(Registration number: 223174)
Balance Sheet as at 30 September 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	399,253	411,888
Current assets			
Stocks	12	1,502	1,470
Debtors	13	2,988	1,125
Cash at bank and in hand		64,015	64,147
		68,505	66,742
Creditors: Amounts falling due within one year	14	(3,729)	(4,578)
Net current assets		64,776	62,164
Net assets		464,029	474,052
Funds of the charity:			
Restricted funds		11,035	13,872
Unrestricted income funds			
Unrestricted funds		452,994	460,180
Total funds	15	464,029	474,052

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 30 July 2024 and signed on their behalf by:

.....
Mr J Halley, Chief Executive
Trustee

.....
Dr A Huson, Secretary
Trustee

Notes to the Financial Statements for the Year Ended 30 September 2023

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Grindleton Recreation Ground Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Exemption from preparing a cash flow statement
The charity adopted Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern
The Charity's activities together with factors likely to affect its future development and financial position are set out in the Trustees' report. The Trustees consider that in the light of the Charity's planned activities and current reserves it has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund structure
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements and estimations that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statement are as follows:

- Determination of recoverability of debtors. A specific provision is made against certain debts where in the opinion of the directors the debt is not fully recoverable.

- Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, produce life cycles and maintenance are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values. The carrying amount is £- (2022 -£411,888).

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at it's fair value unless it's fair value cannot be realiably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising expenses are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with the constitutional and statutory requirements.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Tangible fixed assets
Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	Over 50 years
Fixtures and fittings	25% reducing balance or 33% straight line

Stock
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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.

2 Donations and Legacies

	Unrestricted funds			
	General	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations	1,079	-	1,079	701
Donations in kind	4,917	-	4,917	4,659
Grants	1,299	-	1,299	1,954
	7,295	-	7,295	7,314

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
100 club subscriptions	2,091	-	2,091	1,948
Art Group	207	-	207	-
Bonfire Night	2,387	-	2,387	2,219
Spring Fair	810	-	810	-
Film Club	4,294	-	4,294	3,640
Film Club Membership	1,740	-	1,740	1,820
Grants	1,000	11,000	12,000	5,084
History Group	-	-	-	115
Horticultural Show	661	-	661	662
Lunch Club	3,634	-	3,634	2,769
Pop Up Nights	418	-	418	357
Short Mat Bowling	914	-	914	970
Table Tennis	204	-	204	320
Concert	-	-	-	973
Christmas party	532	-	532	92
Coffee and cupcakes	284	-	284	217
Simon and Garfunkel Evening	-	-	-	739
Platinum Jubilee	-	-	-	1,123
Big breakfast	437	-	437	-
Churchfitters	970	-	970	-
Football pitch rent	650	-	650	-
Tim Kliphuis	1,175	-	1,175	-
Gift aid recoverable	250	-	250	-
Coronation celebrations	134	-	134	-
	22,792	11,000	33,792	23,048

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Bar Sales	14,305	-	14,305	13,582
	14,305	-	14,305	13,582

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	341	-	341	-
Hire of venue - private	5,652	-	5,652	7,589
Hire of venue - clubs and communities	12,706	-	12,706	8,697
Hire of football pitch/ cricket ground	-	-	-	250
	18,699	-	18,699	16,536

6 Expenditure on raising funds

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Fundraising expenses		10,638	-	10,638	10,486

7 Expenditure on charitable activities

	Activity undertaken directly £	Total 2023 £	Total 2022 £
Rates	5,170	5,170	4,910
Insurance	1,370	1,370	1,537
Light and heat	9,048	9,048	3,528
Repairs and maintenance	21,733	21,733	9,381
Sundry expenses	7,972	7,972	6,918
Professional fees	3,175	3,175	3,025
Telephone and internet	527	527	757
Licences	649	649	788
Advertising	468	468	405
Accountancy fees	1,740	1,740	1,804
Depreciation of fixtures and fittings	2,121	2,121	2,110
Depreciation of building	9,898	9,898	9,898
Depreciation of plant and machinery	370	370	494
Depreciation of office equipment	1,868	1,868	2,576
Casual wages	647	647	529
	66,756	66,756	48,660

£47,215 (2022 - £46,470) of the above expenditure was attributable to unrestricted funds and £13,837 (2022 - £2,189) to restricted funds.

8 Trading Activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Bar purchases		6,720	-	6,720	6,534
		6,720	-	6,720	6,534

9 Trustees remuneration and expenses

No trustees (2022: no trustees), nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees (2022: no trustees) have received any reimbursed expenses from the charity during the year.

10 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	1,740	1,804

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2022	494,914	105,051	599,965
Additions	-	1,622	1,622
At 30 September 2023	494,914	106,673	601,587
Depreciation			
At 1 October 2022	98,331	89,746	188,077
Charge for the year	9,890	4,367	14,257
At 30 September 2023	108,221	94,113	202,334
Net book value			
At 30 September 2023	386,693	12,560	399,253
At 30 September 2022	396,583	15,305	411,888

12 Stock

	2023 £	2022 £
Stocks	1,502	1,470

13 Debtors

	2023 £	2022 £
Trade debtors	450	40
Prepayments	1,458	1,085
Accrued income	1,080	-
	2,988	1,125

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	250
Accruals	3,729	4,329
	3,729	4,579

15 Funds

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Balance at 30 September 2023 £
Unrestricted funds				
General				
General Funds	460,180	58,174	(65,360)	452,994
Restricted funds				
Football pitch fund	1,350	-	-	1,350
Mower fund	2,692	1,000	(133)	3,559
Store fund	1,273	-	(382)	891
Carpet bowls fund	43	-	(52)	(9)
TV fund	761	-	(190)	571
Entrance sign fund	73	-	(28)	45
Freezer fund	444	-	(38)	406
Playground fund	7,236	-	(819)	6,417
Windows and blinds fund	-	10,000	(12,195)	(2,195)
Total restricted funds	13,872	11,000	(13,837)	11,035
Total funds	474,052	69,174	(79,197)	464,029

	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Balance at 30 September 2022 £
Unrestricted funds				
General				
General Funds	465,141	58,530	(63,491)	460,180
Restricted funds				
Football pitch fund	800	550	-	1,350
Mower fund	1,999	1,000	(307)	2,692
Store fund	1,783	-	(510)	1,273
Carpet bowls fund	112	-	(69)	43
TV fund	1,015	-	(254)	761
Entrance sign fund	110	-	(37)	73
Freezer fund	94	400	(50)	444
Playground fund	8,198	-	(962)	7,236
Total restricted funds	14,111	1,950	(2,189)	13,872
Total funds	479,252	60,480	(65,680)	474,052

16 Analysis of net assets between funds

	Unrestricted funds		
	General	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	394,328	4,925	399,253
Current assets	68,899	-	68,899
Current liabilities	(3,729)	-	(3,729)
Total net assets	459,498	4,925	464,423

17 Related party transactions

There were no related party transactions in the year.

18 Comparative Statement of Financial Activities

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Income and Endowments from:			
Donations and legacies	7,314	-	7,314
Charitable activities	21,098	1,950	23,048
Other trading activities	13,582	-	13,582
Investment income	16,536	-	16,536
Total Income	58,530	1,950	60,480
Expenditure on:			
Raising funds	(10,486)	-	(10,486)
Charitable activities	(46,471)	(2,189)	(48,660)
Other trading activities	(6,534)	-	(6,534)
Total Expenditure	(63,491)	(2,189)	(65,680)
Net movement in funds	(4,961)	(239)	(5,200)
Reconciliation of funds			
Total funds brought forward	465,141	14,111	479,252
Total funds carried forward	460,180	13,872	474,052

GRINDLETON RECREATION GROUND CHARITY

England & Wales - Charity number 223174

Accounts

Charity registration number: 223174

Grindleton Recreation Ground Charity

Annual Report and Financial Statements

for the Year Ended 30 September 2022

Beever and Struthers
The Beehive
Lions Drive
Blackburn
Lancashire
BB1 2QS

Grindleton Recreation Ground Charity

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Grindleton Recreation Ground Charity

Reference and Administrative Details

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Principal Office	Highcliffe Barn Lower Chapel Lane Grindleton Clitheroe BB7 4RN
Charity Registration Number	223174
Independent Examiner	Beever and Struthers The Beehive Lions Drive Blackburn Lancashire BB1 2QS

Grindleton Recreation Ground Charity

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Dr S Granger
Mrs E Clarke
Mrs J Rawkins

d. RISK MANAGEMENT

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Grindleton Recreation Ground Charity

Trustees' Report

Objectives and activities

a. POLICIES AND OBJECTIVES

Grindleton Recreation Ground Charity is a charity registered under charity number 223174. The principle objective of the charity is to provide a recreation ground and activities for the inhabitants of Grindleton and the surrounding areas. The activities include tennis, football, table tennis and indoor bowling. The recreation ground has the general aim of contributing to the surrounding areas by encouraging children of all ages to participate in different activities. In addition, the Pavilion provides several different social activities and musical events for the general benefit of those in the village and surrounding area.

b. VOLUNTEERS

The charity is grateful for the unstinting efforts of its volunteers who are involved in fundraising.

Achievements and performance

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. REVIEW OF ACTIVITIES

The Pavilion hires out its facilities for meetings, parties and activities including mother and toddler group, exercise groups and WI.

Following the final lifting of all Covid-19 restrictions our activities returned to normal. The various clubs resumed, regular hirers returned, we were able to host musical evenings again and run our regular fund- raising events such as the annual Bonfire Night.

A highlight of the year was our four day long programme in celebration of the late Queen Elizabeth's Platinum Jubilee which included every age range in the village.

No major expenditure was incurred in the year due to the Pavilion having been closed for several months during the Covid-19 outbreak.

c. PUBLIC BENEFIT

The Trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

This report explains the charity's work during the year and how it has been carried out for the public benefit.

Grindleton Recreation Ground Charity

Trustees' Report

Financial review

a. PRINCIPAL FUNDING

The charity relies on grants, donations, and income from fees (rent for the use of Pavilion and football field) and income from providing a bar service at events, to cover its operating costs.

The charity had incoming resources of £60,480 (2021: £41,611) and incurred expenditure of £65,680 (2021: £51,275) leading to a deficit of £5,200 (2021: deficit of £9,664).

The Trustees are looking to expand the income through more lettings and through increased facilities to help the charity become more financially stable, once the Covid situation allows this.

b. RESERVES POLICY

The charity's reserve policy is to maintain sufficient reserves to meet the working capital requirements of the charity for the next six months.

The charity holds liquid reserves of £64,147 (2021: £54,598) at the year end and annual expenditure is £45,946 (2021: £35.028) before depreciation, therefore the charity is therefore complying with its reserves policy.

Plans for future periods

a. FUTURE DEVELOPMENTS

The Pavilion is being well used and the Trustees plan to carry on renting out the Pavilion space. The main aim is to enable the current regular hirers to be able to restart as Covid rules allow and to keep users safe.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period, on preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP,
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for the safeguarding of the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Grindleton Recreation Ground Charity

Trustees' Report

The annual report was approved by the trustees of the charity on 26/11/2003 and signed on its behalf by:

.....
Mr J Halley, Chief Executive
Trustee

.....
Dr A Huson, Secretary
Trustee

Grindleton Recreation Ground Charity

Independent Examiner's Report to the trustees of Grindleton Recreation Ground Charity

I report on the accounts of the charity for the year ended 30 September 2022 which are set out on pages 8 to 20. Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Respective responsibilities of trustees and examiner
The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

H E Binns

Helen Binns BA FCA

The Beehive
Lions Drive
Blackburn
Lancashire
BB1 2QS

26 July 2023

Grindleton Recreation Ground Charity

Statement of Financial Activities for the Year Ended 30 September 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	7,314	-	7,314	10,655
Charitable activities	3	21,098	1,950	23,048	24,193
Other trading activities	4	13,582	-	13,582	3,341
Investment income	5	16,536	-	16,536	3,422
Total Income		58,530	1,950	60,480	41,611
Expenditure on:					
Raising funds	6	(10,486)	-	(10,486)	(1,812)
Charitable activities	7	(46,471)	(2,189)	(48,660)	(47,365)
Other trading activities	8	(6,534)	-	(6,534)	(2,098)
Total Expenditure		(63,491)	(2,189)	(65,680)	(51,275)
Net movement in funds		(4,961)	(239)	(5,200)	(9,664)
Reconciliation of funds					
Total funds brought forward		465,141	14,111	479,252	488,916
Total funds carried forward	15	460,180	13,872	474,052	479,252

The statement of financial activities includes all gains and losses recognised in the year. All of the charity's activities derive from continuing operations.

The funds breakdown is shown in note 15.

The comparative statement of financial activities can be found at note 19.

Grindleton Recreation Ground Charity

(Registration number: 223174)
Balance Sheet as at 30 September 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	411,888	425,530
Current assets			
Stocks	12	1,470	1,750
Debtors	13	1,125	2,358
Cash at bank and in hand		64,147	54,598
		66,742	58,706
Creditors: Amounts falling due within one year	14	(4,578)	(4,984)
Net current assets		62,164	53,722
Net assets		474,052	479,252
Funds of the charity:			
Restricted funds		13,872	14,111
Unrestricted income funds			
Unrestricted funds		460,180	465,141
Total funds	15	474,052	479,252

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 26/Jul/2023 and signed on their behalf by:

.....
Mr J Halley, Chief Executive
Trustee

.....
Dr A Huson, Secretary
Trustee

Notes to the Financial Statements for the Year Ended 30 September 2022

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Grindleton Recreation Ground Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Exemption from preparing a cash flow statement
The charity adopted Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern
The Charity's activities together with factors likely to affect its future development and financial position are set out in the Trustees' report. The Trustees consider that in the light of the Charity's planned activities and current reserves it has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund structure
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements and estimations that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statement are as follows:

- Determination of recoverability of debtors. A specific provision is made against certain debts where in the opinion of the directors the debt is not fully recoverable.

- Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, produce life cycles and maintenance are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values. The carrying amount is £411,888 (2021 -£425,530).

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at it's fair value unless it's fair value cannot be realiably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising expenses are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with the constitutional and statutory requirements.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	Over 50 years
Fixtures and fittings	25% reducing balance or 33% straight line

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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.

2 Donations and Legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	701	-	701	4,372
Donations in kind	4,659	-	4,659	4,659
Grants	1,954	-	1,954	1,624
	7,314	-	7,314	10,655

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
100 club subscriptions	1,948	-	1,948	1,968
Art Group	-	-	-	92
Bonfire Night	2,219	-	2,219	-
Christmas Fair	-	-	-	80
Easy Fundraising	-	-	-	18
Film Club	3,640	-	3,640	45
Film Club Membership	1,820	-	1,820	60
Grants	3,134	1,950	5,084	19,429
History Group	115	-	115	85
Horticultural Show	662	-	662	421
Lunch Club	2,769	-	2,769	1,051
Opera Dudes	-	-	-	644
Pop Up Nights	357	-	357	-
Short Mat Bowling	970	-	970	300
Table Tennis	320	-	320	-
Concert	973	-	973	-
Christmas party	92	-	92	-
Coffee and cupcakes	217	-	217	-
Simon and Garfunkel Evening	739	-	739	-
Platinum Jubilee	1,123	-	1,123	-
	21,098	1,950	23,048	24,193

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Bar Sales	13,582	-	13,582	3,341
	13,582	-	13,582	3,341

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Hire of venue - private	7,589	-	7,589	1,773
Hire of venue - clubs and communities	8,697	-	8,697	1,649
Hire of football pitch/ cricket ground	250	-	250	-
	16,536	-	16,536	3,422

6 Expenditure on raising funds

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Fundraising expenses		10,486	-	10,486	1,812

7 Expenditure on charitable activities

	Activity undertaken directly £	Total 2022 £	Total 2021 £
Rates	4,910	4,910	4,979
Insurance	1,537	1,537	1,452
Light and heat	3,528	3,528	1,915
Repairs and maintenance	9,381	9,381	10,426
Sundry expenses	6,918	6,918	4,788
Professional fees	3,025	3,025	2,025
Print, postage, and stationery	-	-	6
Telephone and internet	757	757	539
Licences	788	788	1,311
Advertising	405	405	2,001
Accountancy fees	1,804	1,804	1,675
Depreciation of fixtures and fittings	2,110	2,110	6,350
Depreciation of building	9,898	9,898	9,898
Depreciation of plant and machinery	494	494	-
Depreciation of office equipment	2,576	2,576	-
Casual wages	529	529	-
	48,660	48,660	47,365

£46,470 (2021 - £44,446) of the above expenditure was attributable to unrestricted funds and £2,189 (2021 - £2,919) to restricted funds.

8 Trading Activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Bar purchases		6,534	-	6,534	2,098
		6,534	-	6,534	2,098

9 Trustees remuneration and expenses

No trustees (2022: no trustees), nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees (2021: no trustees) have received any reimbursed expenses from the charity during the year.

10 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	1,804	1,675

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2021	494,914	103,614	598,528
Additions	-	1,437	1,437
At 30 September 2022	494,914	105,051	599,965
Depreciation			
At 1 October 2021	88,433	84,565	172,998
Charge for the year	9,898	5,181	15,079
At 30 September 2022	98,331	89,746	188,077
Net book value			
At 30 September 2022	396,583	15,305	411,888
At 30 September 2021	406,481	19,049	425,530

12 Stock

	2022 £	2021 £
Stocks	1,470	1,750

13 Debtors

	2022 £	2021 £
Trade debtors	40	1,204
Prepayments	1,085	1,154
	1,125	2,358

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	250	-
Accruals	4,329	4,984
	4,579	4,984

15 Funds

	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Balance at 30 September 2022 £
Unrestricted funds				
General				
General Funds	465,141	58,530	(63,491)	460,180
Restricted funds				
Football pitch fund	800	550	-	1,350
Mower fund	1,999	1,000	(307)	2,692
Store fund	1,783	-	(510)	1,273
Carpet bowls fund	112	-	(69)	43
TV fund	1,015	-	(254)	761
Entrance sign fund	110	-	(37)	73
Freezer fund	94	400	(50)	444
Playground fund	8,198	-	(962)	7,236
Total restricted funds	14,111	1,950	(2,189)	13,872
Total funds	479,252	60,480	(65,680)	474,052

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Balance at 30 September 2021 £
Unrestricted funds				
General				
General Funds	475,871	37,626	(48,356)	465,141
Restricted funds				
Football pitch fund	800	-	-	800
Mower fund	1,335	900	(236)	1,999
Store fund	2,463	-	(680)	1,783
Carpet bowls fund	204	-	(92)	112
TV fund	1,353	-	(338)	1,015
Entrance sign fund	160	-	(50)	110
Freezer fund	161	-	(67)	94
Playground fund	6,569	3,085	(1,456)	8,198
Total restricted funds	13,045	3,985	(2,919)	14,111
Total funds	488,916	41,611	(51,275)	479,252

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	405,321	6,567	411,888
Current assets	66,742	-	66,742
Current liabilities	(4,578)	-	(4,578)
Total net assets	467,485	6,567	474,052

17 Related party transactions

There were no related party transactions in the year.

18 Comparative Statement of Financial Activities

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		7,570	3,085	10,655
Charitable activities		23,293	900	24,193
Other trading activities		3,341	-	3,341
Investment income		3,422	-	3,422
Total Income		37,626	3,985	41,611
Expenditure on:				
Raising funds		(1,812)	-	(1,812)
Charitable activities		(44,446)	(2,919)	(47,365)
Other trading activities		(2,098)	-	(2,098)
Total Expenditure		(48,356)	(2,919)	(51,275)
Net movement in funds		(10,730)	1,066	(9,664)
Reconciliation of funds				
Total funds brought forward		475,871	13,045	488,916
Total funds carried forward		465,141	14,111	479,252

GRINDLETON RECREATION GROUND CHARITY

England & Wales - Charity number 223174

Accounts

Charity registration number: 223174

Grindleton Recreation Ground Charity

Annual Report and Financial Statements

for the Year Ended 30 September 2021

Beever and Struthers
The Beehive
Lions Drive
Blackburn
Lancashire
BB1 2QS

Grindleton Recreation Ground Charity

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Grindleton Recreation Ground Charity

Reference and Administrative Details

Trustees	Mr J Halley, Chief Executive Mr D Wood Mrs D Eatough Dr A Huson, Secretary Mr M Crossland Mr J Thomson (appointed 18 November 2021) Mr D Riley (appointed 18 November 2021) Mr P Raywood (appointed 18 November 2021) Dr S Granger (appointed 18 November 2021) Mrs E Clarke (appointed 18 November 2021) Mrs J Rawkins (appointed 18 November 2021)
Principal Office	Highcliffe Barn Lower Chapel Lane Grindleton Clitheroe BB7 4RN
Charity Registration Number	223174
Independent Examiner	Beever and Struthers The Beehive Lions Drive Blackburn Lancashire BB1 2QS

Grindleton Recreation Ground Charity

Trustees' Report

The trustees present their annual report together with the financial statements of the charity for the year ended 30 September 2021. The Trustees confirm that the Trustees report and financial statements of the charity comply with the requirements of the Companies Act 2006, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)).

Structure, governance and management

a. CONSTITUTION

The Grindleton Recreation Ground Charity is constituted under a Charity Commission Scheme dated 9 May 1972 and is a registered charity.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees' who are elected and co-opted under the terms of the Charity Commission Scheme.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The committee consists of around 10 elected members and no more than 3 members who may be co-opted as representative members of any formally constituted organisation in the area of benefit.

The trustees that held office at any time during the year were as follows:

Mr D Wood
Mrs D Eatough
Dr A Huson
Mr J Halley
Mr MJ Crossland

d. RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate out exposure to the major risks. In particular, insurance cover is in place to cover the contents of the Pavilion and playground.

Objectives and activities

a. POLICIES AND OBJECTIVES

Grindleton Recreation Ground Charity is a charity registered under charity number 223174. The principle objective of the charity is to provide a recreation ground and activities for the inhabitants of Grindleton and the surrounding areas. The activities include tennis, football, table tennis and indoor bowling. The recreation ground has the general aim of contributing to the surrounding areas by encouraging children of all ages to participate in different activities. In addition, the Pavilion provides several different social activities and musical events for the general benefit of those in the village and surrounding area.

b. VOLUNTEERS

The charity is grateful for the unstinting efforts of its volunteers who are involved in fundraising.

Grindleton Recreation Ground Charity

Trustees' Report

Achievements and performance

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. REVIEW OF ACTIVITIES

The Pavilion hires out its facilities for meetings, parties and activities including mother and toddler group, exercise groups and WI.

For much of the year our activities remained severely constrained by covid-19 but we were able to ensure that we continued to maintain engagement with our community. Hiring activity resumed in July 2021 and we set up a Young Families Group to encourage their wider use of the Pavilion.

The only fundraising events were an "online" Christmas Fair and the first musical evening since the onset of covid-19, which was held in September 2021.

Major expenditure in the year was the refurbishment of the children's playground, carried out whilst access to the Pavilion premises was not allowed. The cost was covered by a successful appeal for donations.

Despite the impact of the Covid-19 restrictions, the trustees believe that the charity can continue to adopt the going concern basis in preparing the financial statements.

c. PUBLIC BENEFIT

The Trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

This report explains the charity's work during the year and how it has been carried out for the public benefit.

Financial review

a. PRINCIPAL FUNDING

The charity relies on grants, donations, and income from fees (rent for the use of Pavilion and football field) and income from providing a bar service at events, to cover its operating costs.

The charity had incoming resources of £41,611 (2020: £55,470) and incurred expenditure of £51,275 (2020: £75,279) leading to a deficit of £9,664 (2020: deficit of £19,809).

The Trustees are looking to expand the income through more lettings and through increased facilities to help the charity become more financially stable, once the Covid situation allows this.

b. RESERVES POLICY

The charity's reserve policy is to maintain sufficient reserves to meet the working capital requirements of the charity for the next six months.

The charity holds liquid reserves of £54,598 (2020: £48,123) at the year end and annual expenditure is £35,028 (2020: £57,354) before depreciation, therefore the charity is therefore complying with its reserves policy.

Plans for future periods

a. FUTURE DEVELOPMENTS

The Pavilion is being well used and the Trustees plan to carry on renting out the Pavilion space. The main aim is to enable the current regular hirers to be able to restart as Covid rules allow and to keep users safe. Numbers will be limited to enable this, and this will have an impact on income at fund raising events and private hire events with lower bar income.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period, on preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP,
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

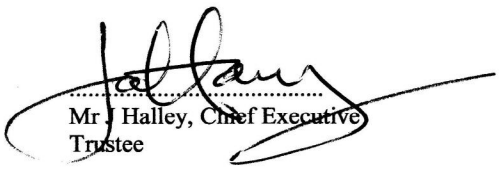
The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for the safeguarding of the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Grindleton Recreation Ground Charity

Trustees' Report

The annual report was approved by the trustees of the charity on 1 July 2022 and signed on its behalf by:



Mr J Halley, Chief Executive
Trustee

Dr A Huson, Secretary
Trustee

Grindleton Recreation Ground Charity

Independent Examiner's Report to the trustees of Grindleton Recreation Ground Charity

I report on the accounts of the charity for the year ended 30 September 2021 which are set out on pages 7 to 19. Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Respective responsibilities of trustees and examiner
The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

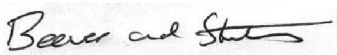
Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Mark Bradley BA FCA

The Beehive
Lions Drive
Blackburn
Lancashire
BB1 2QS

1 July 2022

Grindleton Recreation Ground Charity

Statement of Financial Activities for the Year Ended 30 September 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	7,570	3,085	10,655	5,273
Charitable activities	3	23,293	900	24,193	30,236
Other trading activities	4	3,341	-	3,341	10,186
Investment income	5	3,422	-	3,422	9,775
Total Income		37,626	3,985	41,611	55,470
Expenditure on:					
Raising funds	6	(1,812)	-	(1,812)	(8,915)
Charitable activities	7	(44,446)	(2,919)	(47,365)	(60,298)
Other trading activities	8	(2,098)	-	(2,098)	(6,066)
Total Expenditure		(48,356)	(2,919)	(51,275)	(75,279)
Net movement in funds		(10,730)	1,066	(9,664)	(19,809)
Reconciliation of funds					
Total funds brought forward		475,871	13,045	488,916	508,725
Total funds carried forward	15	465,141	14,111	479,252	488,916

The statement of financial activities includes all gains and losses recognised in the year. All of the charity's activities derive from continuing operations.

The funds breakdown is shown in note 15.

The comparative statement of financial activities can be found at note 19.

Grindleton Recreation Ground Charity

(Registration number: 223174)
Balance Sheet as at 30 September 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	425,530	440,318
Current assets			
Stocks	12	1,750	724
Debtors	13	2,358	2,307
Cash at bank and in hand		54,598	48,123
		58,706	51,154
Creditors: Amounts falling due within one year	14	(4,984)	(2,556)
Net current assets		53,722	48,598
Net assets		479,252	488,916
Funds of the charity:			
Restricted funds		14,111	13,045
Unrestricted income funds			
Unrestricted funds		465,141	475,871
Total funds	15	479,252	488,916

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 1 July 2022 and signed on their behalf by:

.....
Mr J Halley, Chief Executive
Trustee

.....
Dr A Huson, Secretary
Trustee

Grindleton Recreation Ground Charity

Notes to the Financial Statements for the Year Ended 30 September 2021

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Grindleton Recreation Ground Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Exemption from preparing a cash flow statement
The charity adopted Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern
The Charity's activities together with factors likely to affect its future development and financial position are set out in the Trustees' report. The Trustees consider that in the light of the Charity's planned activities and current reserves it has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund structure
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements and estimations that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statement are as follows:

- Determination of recoverability of debtors. A specific provision is made against certain debts where in the opinion of the directors the debt is not fully recoverable.

- Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, produce life cycles and maintenance are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values. The carrying amount is £425,530 (2020 -£440,317).

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at it's fair value unless it's fair value cannot be realiably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising expenses are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with the constitutional and statutory requirements.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	Over 50 years
Fixtures and fittings	25% reducing balance or 33% straight line

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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.

2 Donations and Legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations	1,287	3,085	4,372	210
Donations in kind	4,659	-	4,659	3,538
Grants	1,624	-	1,624	1,525
	7,570	3,085	10,655	5,273

3 Income from charitable activities

	Unrestricted funds		
	General	Total 2021	Total 2020
	£	£	£
100 club subscriptions	1,968	1,968	1,802
Art Group	92	92	-
Bonfire Night	-	-	2,382
Celtic Str	-	-	825
Christmas Fair	80	80	1,445
Easy Fundraising	18	18	35
Film Club	45	45	2,265
Film Club Membership	60	60	1,890
Friday Club	-	-	112
Grants	19,429	19,429	12,100
Halloween	-	-	115
History Group	85	85	-
Horticultural Show	421	421	-
Lunch Club	1,051	1,051	2,021
Opera Dudes	644	644	-
Pop Up Nights	-	-	546
Race Night	-	-	397
Rugby World Cup Final	-	-	64
Short Mat Bowling	300	300	400
Snake Davis	-	-	2,540
Table Tennis	-	-	171
Tom McConville	-	-	563
Western Valley Hot Club	-	-	563
	24,193	24,193	30,236

4 Income from other trading activities

	Unrestricted funds			
	General	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Bar Sales	3,341	-	3,341	10,186
	3,341	-	3,341	10,186

5 Investment income

	Unrestricted funds	Restricted funds	Total	Total
	General		2021	2020
	£	£	£	£
Hire of venue - private	1,773	-	1,773	2,155
Hire of venue - clubs and community groups	1,649	-	1,649	7,420
Hire of football pitch/cricket ground	-	-	-	200
	3,422	-	3,422	9,775

6 Expenditure on raising funds

	Note	Unrestricted funds	Restricted funds	Total	Total
		General		2021	2020
		£	£	£	£
Fundraising expenses		1,812	-	1,812	8,915

7 Expenditure on charitable activities

	Activity undertaken directly £	Total 2021 £	Total 2020 £
Rates	4,979	4,979	5,153
Insurance	1,452	1,452	1,434
Light and heat	1,915	1,915	2,627
Repairs and maintenance	10,426	10,426	16,723
Sundry expenses	4,788	4,788	8,763
Professional fees	2,025	2,025	2,619
Print, postage, and stationery	6	6	38
Telephone and internet	539	539	419
Licenses	1,311	1,311	1,431
Advertising	2,001	2,001	1,462
Accountancy fees	1,675	1,675	1,704
Depreciation of fixtures and fittings	6,350	6,350	8,027
Depreciation of building	9,898	9,898	9,898
	47,365	47,365	60,298

£44,446 (2020 - £55,521) of the above expenditure was attributable to unrestricted funds and £2,919 (2020 - £4,777) to restricted funds.

8 Trading Activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Bar purchases		2,098	-	2,098	6,066
		2,098	-	2,098	6,066

9 Trustees remuneration and expenses

No trustees (2020: no trustees), nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees (2020: no trustees) have received any reimbursed expenses from the charity during the year.

10 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	1,675	1,704

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2020	494,914	102,154	597,068
Additions	-	1,460	1,460
At 30 September 2021	494,914	103,614	598,528
Depreciation			
At 1 October 2020	78,535	78,216	156,751
Charge for the year	9,898	6,349	16,247
At 30 September 2021	88,433	84,565	172,998
Net book value			
At 30 September 2021	406,481	19,049	425,530
At 30 September 2020	416,379	23,938	440,317

12 Stock

	2021 £	2020 £
Stocks	1,750	724

13 Debtors

	2021 £	2020 £
Trade debtors	1,204	915
Prepayments	1,154	1,392
	2,358	2,307

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	195
Accruals	4,984	2,361
	4,984	2,556

15 Funds

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Balance at 30 September 2021 £
Unrestricted funds				
General				
General Funds	475,871	37,626	(48,356)	465,141
Restricted funds				
Football pitch fund	800	-	-	800
Mower fund	1,335	900	(236)	1,999
Store fund	2,463	-	(680)	1,783
Carpet bowls fund	204	-	(92)	112
TV fund	1,353	-	(338)	1,015
Entrance sign fund	160	-	(50)	110
Freezer fund	161	-	(67)	94
Playground fund	6,569	3,085	(1,456)	8,198
Total restricted funds	13,045	3,985	(2,919)	14,111
Total funds	488,916	41,611	(51,275)	479,252

	Balance at 1 October 2019 £	Incoming resources £	Resources expended £	Balance at 30 September 2020 £
Unrestricted funds				
General				
General Funds	493,003	53,370	(70,502)	475,871
Restricted funds				
Football pitch fund	800	-	-	800
Mower fund	1,885	-	(550)	1,335
Store fund	3,370	-	(907)	2,463
Carpet bowls fund	727	-	(523)	204
TV fund	1,969	-	(616)	1,353
Entrance sign fund	265	-	(105)	160
Freezer fund	295	-	(134)	161
Playground fund	6,411	2,100	(1,942)	6,569
Total restricted funds	15,722	2,100	(4,777)	13,045
Total funds	508,725	55,470	(75,279)	488,916

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General		
	£	£	£
Tangible fixed assets	415,404	10,126	425,530
Current assets	54,721	3,985	58,706
Current liabilities	(4,984)	-	(4,984)
Total net assets	465,141	14,111	479,252

17 Related party transactions

There were no related party transactions in the year.

18 Comparative Statement of Financial Activities

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		5,273	-	5,273
Charitable activities		28,136	2,100	30,236
Other trading activities		10,186	-	10,186
Investment income		9,775	-	9,775
Total Income		53,370	2,100	55,470
Expenditure on:				
Raising funds		(8,915)	-	(8,915)
Charitable activities		(55,521)	(4,777)	(60,298)
Other trading activities		(6,066)	-	(6,066)
Total Expenditure		(70,502)	(4,777)	(75,279)
Net movement in funds		(17,132)	(2,677)	(19,809)
Reconciliation of funds				
Total funds brought forward		493,003	15,722	508,725
Total funds carried forward		475,871	13,045	488,916

GRINDLETON RECREATION GROUND CHARITY

England & Wales - Charity number 223174

Accounts

Charity number: 223174

GRINDLETON RECREATION GROUND CHARITY

UNAUDITED TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Beever and Struthers
Chartered Accountants
The Beehive
Lions Drive
Blackburn
Lancashire
BB1 2QS

GRINDLETON RECREATION GROUND CHARITY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

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GRINDLETON RECREATION GROUND CHARITY

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Trustees

Mr J Halley, Chief Executive
Mr D Wood
Mrs D Eatough
Dr A Huson, Secretary
Mr M J Crossland

Charity Registered Number

223174

Principal Office

Highcliffe Barn
Lower Chapel Lane
Grindleton
Clitheroe
BB7 4RN

Secretary

Dr A Huson

Chief Executive Officer

Mr J Halley

Independent Examiner
Mark Bradley BA FCA
Beever and Struthers
Chartered Accountants
The Beehive
Lions Drive
Blackburn
Lancashire
BB1 2QS

GRINDLETON RECREATION GROUND CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2020

The Trustees present their annual report together with the financial statements of Grindleton Recreation Ground Charity for the year ended 30 September 2020. The Trustees confirm that the Trustees report and financial statements of the charity comply with the requirements of the Companies Act 2006, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)).

Structure, Governance and Management

a. CONSTITUTION

The Grindleton Recreation Ground Charity is constituted under a Charity Commission Scheme dated 9th May 1972 and is a registered charity.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees' who are elected and co-opted under the terms of the Charity Commission Scheme.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The members of the charity are elected from village organisations.

The committee consists of around 15 people, some are representatives of local village groups such as the Church and the Brownies, others are elected or co-opted members.

The trustees consist of a chairman, secretary, and treasurer plus two others.

The trustees that held office at any time during the year were as follows:

Mr D Wood
Mrs D Eatough
Dr A Huson
Mr J Halley
Mr MJ Crossland

d. RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate out exposure to the major risks. In particular, insurance cover is in place to cover the contents of the Pavilion and *playground.

GRINDLETON RECREATION GROUND CHARITY
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2020

Objectives and Activities

a. POLICIES AND OBJECTIVES

Grindleton Recreation Ground Charity is a charity registered under charity number 223174. The principle objective of the charity is to provide a recreation ground and activities for the inhabitants of Grindleton and the surrounding areas. The activities include tennis, football, table tennis and indoor bowling. The recreation ground has the general aim of contributing to the surrounding areas by encouraging children of all ages to participate in different activities. In addition, the Pavilion provides several different social activities and musical events for the general benefit of those in the village and surrounding area.

b. VOLUNTEERS

The charity is grateful for the unstinting efforts of its volunteers who are involved in fundraising.

Achievements and performance

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. REVIEW OF ACTIVITIES

The Pavilion hires out its facilities for meetings, parties and activities including mother and toddler group, exercise groups and WI. It is also used by various village clubs and sports teams, and by the committee for fund raising events. The usual hire activities and fund raising took place for the first five months covered by this report.

The activities at the Pavilion came to a complete halt in March 2020 due to the Covid 19 crisis. Apart from a few exercise classes and a breast cancer support group which restarted briefly in September 2020 there were no other activities at the Pavilion during this period which generated any income.

In the first lockdown in Spring 2020 the Pavilion was used for sewing scrubs for local residential homes and as a hub for distribution of medicines, in conjunction with Clitheroe Health Centre.

In addition to the lack of rental and bar income, we were also unable to hold any fundraising events. The remaining bar stock was sold, having obtained the appropriate licences for consumption off the premises.

We were fortunate to be in receipt of several Government small business grants and this helped to fund alterations to make the building Covid secure. This included improvements to the ventilation.

Despite the impact of the Covid-19 restrictions, the trustees believe that the charity can continue to adopt the going concern basis in preparing the financial statements.

c. PUBLIC BENEFIT

The Trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

This report explains the charity's work during the year and how it has been carried out for the public benefit.

Financial Review

a. PRINCIPAL FUNDING

The charity relies on grants, donations, and income from fees (rent for the use of Pavilion and football field) and income from providing a bar service at events, to cover its operating costs.

The charity had incoming resources of £55,470 (2019: £81,333) and incurred expenditure of £75,278 (2019: £82,932) leading to a deficit of £19,809 (2019: deficit of £1,599).

The Trustees are looking to expand the income through more lettings and through increased facilities to help the charity become more financially stable, once the Covid situation allows this.

b. RESERVES POLICY

The charity's reserve policy is to maintain sufficient reserves to meet the working capital requirements of the charity for the next six months.

The charity holds liquid reserves of £48,123 (2019: £47,926) at the year end and annual expenditure is £58,474 (2019: £63,141) before depreciation, therefore the charity is therefore complying with its reserves policy.

Plans for the future

a. FUTURE DEVELOPMENTS

The Pavilion is being well used and the Trustees plan to carry on renting out the Pavilion space. The main aim is to enable the current regular hirers to be able to restart as Covid rules allow and to keep users safe. Numbers will be limited to enable this, and this will have an impact on income at fund raising events and private hire events with lower bar income.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period, on preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP,
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for the safeguarding of the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the Trustees on.....and signed on their behalf by:

Dr A Huson

Mr J Halley

29/7/21

GRINDLETON RECREATION GROUND CHARITY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GRINDLETON RECREATION GROUND CHARITY

FOR THE YEAR ENDED 30 SEPTEMBER 2020

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2020

Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Responsibilities and basis of report

As the trustees of the Charity, 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 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 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 Charity 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.

Mark Bradley BA FCA
Beever and Struthers
Chartered Accountants
Suite 9B
The Beehive Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

M Bradley

29/7/21

GRINDLETON RECREATION GROUND CHARITY STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income and endowments from:					
Donations and legacies	2	5,273	-	5,273	7,863
Charitable activities	3	28,136	2,100	30,236	38,780
Other trading activities	4	10,186	-	10,186	20,329
Investments	5	9,775	-	9,775	14,361
TOTAL		53,370	2,100	55,470	81,333
Expenditure on:					
Raising funds	6	8,915	-	8,915	12,099
Charitable activities	7	55,521	4,777	60,298	60,210
Other trading activities	8	6,066	-	6,066	10 623
TOTAL		70,502	4,777	75,279	82,932
NET MOVEMENT IN FUNDS		(17,132)	(2,677)	(19,809)	(1,599)
Reconciliation of funds					
Total funds brought forward		493,003	15,722	508,725	510,324
TOTAL FUNDS CARRIED FORWARD		475,871	13,045	488,916	508,725

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure are from continuing activities.

The comparative statement of financial activities can be found in note 17 to the financial statements.

GRINDLETON RECREATION GROUND CHARITY

BALANCE SHEET AS AT 30 SEPTEMBER 2020

	Note	£	2020 £	£	2019 £
FIXED ASSETS					
Tangible assets	**10**		440,318		455,914
CURRENT ASSETS					
Stocks		724		1,429	
Debtors	**11**	2,307		6,768	
Cash at bank and in hand		48,123		47,926	
		51,154		56,123	
LIABILITIES					
CREDITORS: amounts falling due within one year	**12**	(2,556)		(3,312)	
NET CURRENT ASSETS			48,598		52,811
TOTAL ASSETS LESS CURRENT LIABILITIES			488,916		508,725
TOTAL NET ASSETS			488,916		508,725
CHARITY FUNDS					
Unrestricted funds	**13**		475,871		493,003
Restricted income funds	**13**		13,045		15,722
Total charity funds			488,916		508,725

The Financial Statements were approved by the Board of Trustees and authorised for issue on

Dr A Huson

M J Halley

29/7/21

1. Accounting Policies

1.1 Basis of Accounting and assessment of going concern

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Finance Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared in sterling, which is the functional currency of the entity. The trustees have reviewed the going concern assumption and deem the Charity to be a going concern

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time of the investment income is receivable.

1. Accounting Policies (continued)

1.4. Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising expenses are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with the constitutional and statutory requirements.

1.5. Going Concern

The Charity's activities together with factors likely to affect its future development and financial position are set out in the Trustees' report. The Trustees consider that in the light of the Charity's planned activities and current reserves it has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.6. Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

Tangible fixed assets are stated at costs less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	Over 50 years
Fixtures and fittings	-	25% Reducing balance or 33% straight line

1.7. Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.8. 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.

1. Accounting Policies (continued)

1.9. Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements and estimations that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statement are as follows:

- Determination of recoverability of debtors. A specific provision is made against certain debts where in the opinion of the directors the debt is not fully recoverable.

- Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, produce life cycles and maintenance are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

2. Donations and Legacies

	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020	Total Funds 2019
	£	£	£	£
Donations	210	-	210	1,511
Donations in kind	3,538	-	3,538	4,586
Grants	1,525	-	1,525	1,766
	5,273	-	5,273	7,863

3. Charitable Activities

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
100 club subscriptions	1,802	-	1,802	1,965
Armistice tea	-	-	-	140
Bar and Bistro evening	-	-	-	1,475
Big Breakfast	-	-	-	466
Bonfire Night	2,382	-	2,382	1,990
Celtic Str	825	-	825	-
Church Fitters	-	-	-	938
Christmas Fair	1,445	-	1,445	1,321
Easy Fundraising	35	-	35	-
Film Club	2,267	-	2,267	4,300
Film club membership	1,890	-	1,890	2,100
Friday Club	112	-	112	205
Frozen Romans	-	-	-	456
Fun day	-	-	-	281
Galloping Gourmet	-	-	-	2,780
Grants	10,000	2,100	12,100	9,800
Halloween	115	-	115	202
Horticultural show	-	-	-	512
Local history club	-	-	-	150
Lunch club	2,021	-	2,021	2,969
Opera Dudes	-	-	-	933
Pop up nights	546	-	546	971
Race Night	397	-	397	-
Red Dirt Skinners	-	-	-	763
Rugby World Cup Final	64	-	64	-
Short Mat bowling	400	-	400	550
Simon and Garfunkel Evening	-	-	-	1,020
Snake Davis	2,540	-	2,540	2,010
Table tennis	171	-	171	28
Tea at the pavilion	-	-	-	325
Tom McConville	563	-	563	-
Western Valley Hot Club	563	-	563	-
	28,136	2,100	30,236	38,780

4. Other Trading Activities

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Bar sales	10,186	-	10,186	20,329

5. Income from Investments

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Hire of venue - private	2,155	-	2,155	5,122
Hire of venue – clubs and community groups	7,420	-	7,420	8,989
Hire of football/cricket pitch	200	-	200	250
	9,775	-	9,775	14,361

6. Raising Funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Fundraising expenses	8,915	-	8,915	12,099

7. Charitable Activities

	Operation of Recreation Ground	Total Funds 2020	Total Funds 2019
	£	£	£
Rates	5,153	5,153	5,115
Insurance	1,434	1,434	1,382
Light and heat	2,627	2,627	3,233
Repairs and maintenance	16,723	16,723	15,356
Sundry expenses	7,401	7,401	6,881
Professional fees	2,619	2,619	4,020
Print, postage, and stationery	38	38	20
Telephone and internet	419	419	400
Licences	1,431	1,431	1,075
Advertising	1,462	1,462	280
Accountancy fees	1,704	1,704	1,656
Depreciation of fixtures and fittings	8,027	8,027	9,879
Depreciation of building	9,898	9,898	9,913
	60,298	60,298	60,210

The charity did not have any employees at any time in the year.

8. Trading Activities

	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020	Total Funds 2019
	£	£	£	£
Bar purchases	6,066	-	6,066	10,623

9. Analysis of Resources Expended by Expenditure Type

	Depreciation 2020 £	Other costs 2020 £	Total 2020 £	Total 2019 £
Fundraising expenses	-	8,915	8,915	12,099
Trading expenses	-	6,066	6,066	10,623
Costs of generating funds	-	14,981	14,981	22,722
Support costs	17,925	42,373	60,298	60,210
	17,925	57,354	75,279	82,932

10. Tangible Fixed Assets

	Freehold Property £	Fixtures and fittings £	Total £
Cost			
At 1 October 2019	494,914	99,825	594,739
Additions	-	2,329	2,329
At 30 September 2020	494,914	102,154	597,068
Depreciation			
At 1 October 2019	68,637	70,189	138,826
Charge for the year	9,898	8,027	17,925
As at 30 September 2020	78,535	78,216	156,751
Net book value			
At 30 September 2020	416,379	23,939	440,318
At 30 September 2019	426,277	29,637	455,914

11. Debtors

	2020	2019
	£	£
Trade debtors	915	3,764
Prepayments and accrued income	1,392	1,604
Other debtors	-	1,400
	2,307	6,768

12. Creditors:
Amounts falling due within one year

	2020	2019
	£	£
Trade Creditors	195	-
Accruals	2,361	3,312
	2,556	3,312

13. Statement of Funds

	Brought Forward £	Income £	Expenditure £	Transfers £	Carried Forward £
Unrestricted Funds					
General Funds	493,003	53,370	(70,502)	-	475,871
Restricted Funds					
Football pitch fund	800	-	-	-	800
Mower fund	1,885	-	(550)	-	1,335
Carpet bowls fund	727	-	(523)	-	204
TV fund	1,969	-	(616)	-	1,353
Entrance sign fund	265	-	(105)	-	160
Freezer fund	295	-	(134)	-	161
Playground fund	6,411	2,100	(1,942)	-	6,569
Store fund	3,370	-	(907)	-	2,463
	15,722	2,100	(4,777)	-	13,045
Total of funds	508,725	55,470	(75,279)	-	488,916

13. Statement of Funds (continued)

2019	Brought Forward £	Income £	Expenditure £	Transfers £	Carried Forward £
Unrestricted Funds					
General Funds	499,175	70,533	(76,705)	-	493,003
Restricted Funds					
Football pitch fund	-	1,800	(1,000)	-	800
Mower fund	2,305	-	(420)	-	1,885
Carpet bowls fund	951	-	(224)	-	727
TV fund	2,625	-	(656)	-	1,969
Entrance sign fund	366	-	(101)	-	265
Freezer fund	375	-	(80)	-	295
Playground fund	-	9,000	(2,589)	-	6,411
Store fund	4,527	-	(1,157)	-	3,370
	11,149	10,800	(6,227)	-	15,722
Total of funds	510,324	81,333	(82,932)	-	508,725

SUMMARY OF FUNDS

The general funds represent the free funds of the charity which are not designated for particular purposes. The restricted funds were used to assist with the repair and upgrade of the facilities.

14. Analysis of Net Assets Between Funds

	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Tangible Fixed Assets	13,045	427,273	440,318	455,914
Current Assets	-	51,154	51,154	56,123
Creditor due within one year	-	(2,556)	(2,556)	(3,312)
	13,045	475,871	488,916	508,725

Analysis of Net Assets Between Funds

2019

	Restricted Funds 2019 £	Unrestricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
Tangible Fixed Assets	15,722	440,192	455,914	455,914
Current Assets	-	56,123	56,123	56,123
Creditor due within one year	-	(3,312)	(3,312)	(3,312)
	15,722	493,003	508,725	508,725

15. Related Party Transactions

During the year the trustees received no remuneration nor were they paid any expenses for their role as trustees of the charity.

The charity has a Trustee insurance policy in place, but the cost is not separately identifiable within the charity's insurance expense.

16. Controlling Party

The charity is controlled by the trustees

17. Comparative Sofa

2019

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Income and endowments from:				
Donations and legacies	2	6,863	1,000	7,863
Charitable activities	3	28,980	9,800	38,780
Other trading activities	4	20,329	-	20,329
Investments	5	14,361	-	14,361
TOTAL		70,533	10,800	81,333
Expenditure on:				
Raising funds	6	12,099	-	12,099
Charitable activities	7	53,983	6,227	60,210
Other trading activities	8	10,623	-	10,623
TOTAL		76,705	6,227	82,932
NET MOVEMENT IN FUNDS		(6,172)	4,573	(1,599)
Reconciliation of funds				
Total funds brought forward		499,175	11,149	510,324
TOTAL FUNDS CARRIED FORWARD		493,003	15,722	508,725

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