

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**

<b>Trustees</b>	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)
<b>Principal Office</b>	Highcliffe Barn Lower Chapel Lane Grindleton Clitheroe BB7 4RN
<b>Charity Registration Number</b>	223174
<b>Independent Examiner</b>	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 2022. 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.

##### **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.

## **Grindleton Recreation Ground Charity**

### **Trustees' Report**

#### **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.

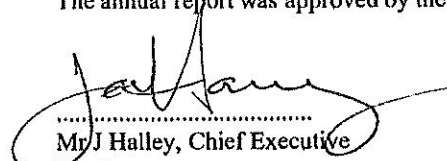
The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Charities Act 2011.

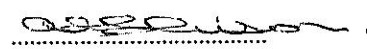
They are also responsible for the safeguarding of the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Grindleton Recreation Ground Charity

### Trustees' Report

The annual report was approved by the trustees of the charity on 26 July 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.

  
.....  
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 £
<b>Income and Endowments from:</b>					
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		<u>58,530</u>	<u>1,950</u>	<u>60,480</u>	<u>41,611</u>
<b>Expenditure on:</b>					
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		<u>(63,491)</u>	<u>(2,189)</u>	<u>(65,680)</u>	<u>(51,275)</u>
Net movement in funds		(4,961)	(239)	(5,200)	(9,664)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>465,141</u>	<u>14,111</u>	<u>479,252</u>	<u>488,916</u>
Total funds carried forward	15	<u>460,180</u>	<u>13,872</u>	<u>474,052</u>	<u>479,252</u>

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.

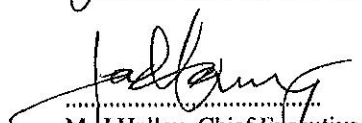
The comparative statement of financial activities can be found at note 19.


# Grindleton Recreation Ground Charity

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

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	411,888	425,530
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	14	(4,578)	(4,984)
<b>Net current assets</b>		62,164	53,722
<b>Net assets</b>		474,052	479,252
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		13,872	14,111
<b>Unrestricted income funds</b>			
Unrestricted funds		460,180	465,141
<b>Total funds</b>	15	474,052	479,252

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 26 July 2023 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 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.

## **Grindleton Recreation Ground Charity**

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

#### **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 its fair value unless its fair value cannot be reliably 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.

## **Grindleton Recreation Ground Charity**

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

#### ***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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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.

## Grindleton Recreation Ground Charity

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

#### 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
	<u>7,314</u>	<u>-</u>	<u>7,314</u>	<u>10,655</u>

## Grindleton Recreation Ground Charity

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

#### 3 Income from charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2022	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	-
	<u>21,098</u>	<u>1,950</u>	<u>23,048</u>	<u>24,193</u>

#### 4 Income from other trading activities

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



## Grindleton Recreation Ground Charity

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

#### 5 Investment income

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General £	£	£	£
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	-
	<u>16,536</u>	<u>-</u>	<u>16,536</u>	<u>3,422</u>

#### 6 Expenditure on raising funds

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General £	£	£	£
Fundraising expenses	10,486	-	10,486	1,812
	<u>10,486</u>	<u>-</u>	<u>10,486</u>	<u>1,812</u>

## Grindleton Recreation Ground Charity

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

#### 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	-
	<u>48,660</u>	<u>48,660</u>	<u>47,365</u>

£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		<u>6,534</u>	<u>-</u>	<u>6,534</u>	<u>2,098</u>
		<u>6,534</u>	<u>-</u>	<u>6,534</u>	<u>2,098</u>

#### 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.

## Grindleton Recreation Ground Charity

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

#### 10 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>1,804</u>	<u>1,675</u>

## Grindleton Recreation Ground Charity

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

#### 11 Tangible fixed assets

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

#### 12 Stock

	2022 £	2021 £
Stocks	<u>1,470</u>	<u>1,750</u>

#### 13 Debtors

	2022 £	2021 £
Trade debtors	40	1,204
Prepayments	<u>1,085</u>	<u>1,154</u>
	<u>1,125</u>	<u>2,358</u>

#### 14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	250	-
Accruals	<u>4,329</u>	<u>4,984</u>
	<u>4,579</u>	<u>4,984</u>

# Grindleton Recreation Ground Charity

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

### 15 Funds

	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Balance at 30 September 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General Funds	465,141	58,530	(63,491)	460,180
<b>Restricted funds</b>				
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
<b>Total restricted funds</b>	<u>14,111</u>	<u>1,950</u>	<u>(2,189)</u>	<u>13,872</u>
<b>Total funds</b>	<u>479,252</u>	<u>60,480</u>	<u>(65,680)</u>	<u>474,052</u>
	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Balance at 30 September 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
General Funds	475,871	37,626	(48,356)	465,141
<b>Restricted funds</b>				
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
<b>Total restricted funds</b>	<u>13,045</u>	<u>3,985</u>	<u>(2,919)</u>	<u>14,111</u>
<b>Total funds</b>	<u>488,916</u>	<u>41,611</u>	<u>(51,275)</u>	<u>479,252</u>

## Grindleton Recreation Ground Charity

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

#### 16 Analysis of net assets between funds

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

#### 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 £
<b>Income and Endowments from:</b>			
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	<u>37,626</u>	<u>3,985</u>	<u>41,611</u>
<b>Expenditure on:</b>			
Raising funds	(1,812)	-	(1,812)
Charitable activities	(44,446)	(2,919)	(47,365)
Other trading activities	(2,098)	-	(2,098)
Total Expenditure	<u>(48,356)</u>	<u>(2,919)</u>	<u>(51,275)</u>
Net movement in funds	(10,730)	1,066	(9,664)
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>475,871</u>	<u>13,045</u>	<u>488,916</u>
Total funds carried forward	<u>465,141</u>	<u>14,111</u>	<u>479,252</u>