

JONES MEMORIAL RECREATION GROUND

Charity Registration No 266261

ANNUAL REPORT & ACCOUNTS

YEAR ENDED 31st MARCH 2023

JONES MEMORIAL RECREATION GROUND

Charity Registration No 266261

Year Ended 31st March 2023

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Year Ended 31st March 2023

Trustee's Annual Report

The Trustee is pleased to present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Trust's governing document, the Charities Act 2011 and the Statement of Recommended Practice, Charities SORP (FRS102).

Objectives and activities

The provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the borough of Southend-on-Sea, without distinction of political, religious, or other opinions.

Jones Memorial Ground was given under trust to the Borough Council of Southend-on-Sea by Robert Arthur Jones, in memory of his wife Emma Julia Jones, in 1913 for use as a recreation or sports ground for the use of children attending elementary schools within the Borough.

In 1923, Robert Jones gave an additional area of land to the trust, due to the rapid growth of the Borough and the need for additional playing space for children.

The recreation ground covers an area of approximately 15 acres and is regarded as an important asset, located within a socially deprived area of the town. The land shall be held upon trust for use for the object of the Charity.

The following facilities are currently provided at the ground:

Sport pitches	six football pitches for use for junior football.
Playground	a large outdoor play area exists with modern play equipment.
Toilet Block	built by the Borough Council in 1993 at a cost of £25,000, including provision for the disabled. The ownership of the toilet block was not transferred to the Trust.

The recreation ground is administered and maintained for the objects set out in its governing document by the Borough Council, which meets any deficit incurred each year on operating the facility.

The Trustees in making decisions about the Trust make those decisions with due regard to the objects of the Trust.

They also have due regard to their legal duty to carry out the Trust's charitable purposes for the Public Benefit and the Charity Commissions' guidance thereon.

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Achievements and performance

Jones Memorial Recreation Ground is currently maintained to allow the purposes in its Governing document set out below to take place during the financial year 2022-23.

Activities returned to 'normal' during the year, following the ending of all Coronavirus restrictions, and the Trust generated facilities hire income in of £4,225 (2022: £0).

The Recreation Grounds pedestrian walkways, green spaces and car park remained open for all members of the public to make use of for exercise.

The Trustee considers that the performance of the charity during the year was satisfactory.

Plans for the future

The Trustees intend to continue with the current activity and maintain the standards of Jones Memorial Recreation Ground.

Financial review

The cost of maintaining the recreation ground exceeded the net income from trading activities and the operating deficit of £45,489 (2022: £51,836) has been funded from the Southend Borough Council General Fund, by a donation to the charity.

Reserves Policy

The trust does not need to hold reserves as any deficit which arises on the operation of the trust, should the trust have no funds to meet it, is funded by Southend on Sea Borough Council, which is sole trustee of the trust.

The restricted reserve currently held of £133,120 (2022: £130,497) represents the value of the former groundsman's house which was sold in 1993, plus interest accrued thereon. The use of this reserve would require the agreement of the Charity Commissioners.

Going concern

Jones Memorial Recreation Ground meets the definition of a public benefit entity under FRS102. There are no material uncertainties about the charity's ability to continue as a going concern.

Structure, governance and management

Governing documents

The Trust's Governing document is in the form of a Scheme sealed on 21st November 1974.

Trustee recruitment and training

Southend Borough Council elected members are corporate Trustees. Therefore Councillors once elected become a corporate Trustee of the Trust.

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Risk Assessment

The borough council, when carrying out risk assessments for its own activities, includes within the assessment the activities of the trust, so any major risks applicable to the trust are covered by the council arranging appropriate insurance or having in place strategies to cover other contingencies.

Reference and administrative details

Trustee

Southend-on-Sea Borough Council

Secretary/Treasurer to the Trust

Southend-on-Sea Borough Council

Address

Civic Centre
Victoria Avenue
Southend-on-Sea
Essex SS2 6EP

Independent Examiner

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

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Statement of Trustees' Responsibilities

The Trustees are responsible for preparing accounts which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and the income and expenditure of the Charity for that period.

In preparing those accounts, the Trustees are required to:

- Select suitable and applicable accounting policies and then apply them consistently
- Make judgement and estimates that are reasonable and prudent
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the organisation will continue in business

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with charity legislation and the relevant governing instruments. They are responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Results

The Trust's financial results are as per the annexed accounts.

By order of the Trustees

Signed



J Chesterton (Mar 14, 2024 17:19 GMT)

Joe Chesterton, Executive Director (Finance & Resources)

Date Mar 14, 2024

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Independent Examiner's Report

I report on the accounts of the Trust for the year ended 31st March 2023, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

TC Group

Mark Cummins FCCA

For and on behalf of TC Group

Office: Steyning, West Sussex

Dated: 15 March 2024.

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Statement of Financial Activities

		2022/23	2022/23	2022/23	2022/23	2021/22
		Unrestricted	Restricted	Endowment	Total	Total
	Note	Funds £	Funds £	Funds £	Funds £	Funds £
Income From						
Donations	3	45,489	-	-	45,489	51,836
Investments	4	-	2,623	-	2,623	194
Charitable activities	5	4,225	-	-	4,225	-
Total Income		49,714	2,623	-	52,337	52,030
Expenditure on						
Charitable activities	6	49,714	-	441	50,155	52,276
Total expenditure		49,714	-	441	50,155	52,276
Net income/expenditure and net movement in funds		-	2,623	(441)	2,182	(246)
Reconciliation of Funds						
Total funds brought forward		-	130,497	22,695	153,192	153,438
Total funds carried forward		-	133,120	22,254	155,374	153,192

All income and gains for the year are recognised on the statement of financial activities. All the Charity's activities are classified as continuing.

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Balance Sheet

	Note	2022/23 Total Funds £	2021/22 Total Funds £
Fixed Assets			
Tangible Assets	7	22,254	22,695
Total Fixed Assets		<u>22,254</u>	<u>22,695</u>
Current Assets			
Cash at bank and in hand		133,780	131,127
Total Current Assets		<u>133,780</u>	<u>131,127</u>
Liabilities			
Creditors: Amounts falling due within one year	8	(660)	(630)
Net current assets/(liabilities)		<u>133,120</u>	<u>130,497</u>
Total assets less current liabilities		<u>155,374</u>	<u>153,192</u>
The funds of the charity			
Endowment funds	9	22,254	22,695
Restricted funds	10	133,120	130,497
Total charity funds	14	<u>155,374</u>	<u>153,192</u>

Approved by the Trustee and signed on its behalf by an authorised signatory.

Signed

J Chesterton

J Chesterton (Mar 14, 2024 17:19 GMT)

Joe Chesterton, Executive Director (Finance & Resources)
Southend on Sea Borough Council for the Trustee

Date Mar 14, 2024

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Notes to the Accounts

Note 1 Legal Status

Jones Memorial Recreation Ground is an unincorporated charity registered in England and Wales (charity number 266261).

Note 2 Accounting Policies

Basis of preparation

The accounts 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 2016) – (Charities SORP (FRS 102)), and the Charities Act 2011.

Jones Memorial Recreation Ground 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 note(s). There are no material uncertainties about the charity's ability to continue as a going concern given the support provided by Southend City Council.

Cash Flow Statement

In accordance with the Charities SORP (FRS 102) the charity is claiming exemption from the requirement to prepare a cash flow statement on account of it being a small charity.

Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Charitable activities - represent income from rent and are recognised when receivable.

Investment income is accounted for when receivable.

Expenditure

Expenditure is accounted for on an accruals basis exclusive of the element of VAT which is recoverable by Southend City Council in accordance with VAT Notice 749 para 7.5.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

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Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost. Land is not depreciated. Buildings are depreciated on straight line basis over a period from 12 to 25 years.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. No separate bank account is maintained by the Trust, therefore all income and expenditure passes through the City Council's account, and its cash balances are held within the City Council's general bank account.

Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

Note 3 Income from Donations

Donations of £45,489 (2022: £51,836) were received from Southend City Council as the funding required to make up the operational deficit for the year. This donation is equitably apportioned across all operational trust expenditure. Included in the donation of £45,489 are the following donated services:

	2023	2022
	£	£
Employees – seconded staff	15,472	15,948
Administration	404	365
	<u>15,876</u>	<u>16,313</u>

Note 4 Income from Investments

The investment income of £2,623 (2022: £194) relates to the interest received in respect of the cash deposited with Southend City Council.

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Note 5 Income from Charitable Activities

	2023	2022
	£	£
Facilities Hire	4,225	-
	<u>4,225</u>	<u>-</u>

Note 6 Cost of Charitable Activities

	2023	2022
	£	£
Employees	16,909	15,948
Building/Ground Maintenance	18,796	28,124
Transport	97	23
Utilities	5,371	1,768
Insurance	1,804	1,550
Supplies & Services	5,636	3,428
Depreciation	441	440
Governance costs	660	630
Administration	441	365
	<u>50,155</u>	<u>52,276</u>

The support costs incurred are the administration services provided by Southend City Council and governance costs. Total support costs for the year were £1,101 (2022: £995).

Governance costs comprise solely of fees paid to independent examiners. During the year £660 (2022: £630) was paid to the independent examiner in respect of examination services.

Employee costs relate to employees of the Council.

No staff were remunerated over £60,000 in the year.

The charity is managed by Southend City Council and doesn't have any key management personnel.

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Note 7 Fixed Assets

	Freehold Land & Buildings £
Asset cost, valuation or revalued amount	
Balance brought forward @ 01/04/22	44,908
Balance carried forward @ 31/03/23	44,908
Accumulated depreciation and impairment reviews	
Balance brought forward @ 01/04/22	22,213
Charge for the year	441
Balance carried forward @ 31/03/23	22,654
Net Book Value	
Brought forward @ 01/04/22	22,695
Carried forward @ 31/03/23	22,254

Note 8 Creditors

Amounts falling due within one year

	2023 £	2022 £
Other Creditors	660	630

Note 9 Endowment fund

The endowment fund is the result of the original land endowed by Mr Jones.

Note 10 Restricted fund

The restricted reserve represents the value of the former groundsman's house which was sold in 1993, plus interest accrued thereon. The use of this reserve would require the agreement of the Charity Commissioners.

Note 11 Trustee remuneration

No trustee was paid in respect of their services as a trustee in 2022 or 2023 and no expenditure was reimbursed.

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Note 12 Related Party Transactions

During the year the trustee (Southend City Council) donated £45,489 (2022: £51,836) to the Trust in respect of the funding required to cover the operational deficit for the year. Southend City Council collected a further £2,623 (2022: £194) on behalf of the Trust in respect of income generated from facilities hire and interest earned on cash balances. The Trust paid the Council £49,054 in respect of operating costs for the year (2022: £51,206).

Note 13 Comparative Funds

	2021/22 Unrestricted Funds £	2021/22 Restricted Funds £	2021/22 Endowment Funds £	2021/22 Total Funds £
Income From				
Donations	51,836	-	-	51,836
Investments	-	194	-	194
Charitable activities	-	-	-	-
Total Income	51,836	194	-	52,030
Expenditure on				
Charitable activities	51,836	-	440	52,276
Total expenditure	51,836	-	440	52,276
Net income/expenditure and net movement in funds	-	194	(440)	(246)

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Note 14 Net Assets Between Funds

Year Ending 31st March 2023

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	-	-	22,254	22,254
Current Assets	660	133,120	-	133,780
Current Liabilities	(660)	-	-	(660)
Total	-	133,120	22,254	155,374

Year Ending 31st March 2022

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	-	-	22,695	22,695
Current Assets	630	130,497	-	131,127
Current Liabilities	(630)	-	-	(630)
Total	-	130,497	22,695	153,192