

# BARNES FOR A RECREATION GROUND

England & Wales - Charity number 301103

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1962-08-07

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

## Contact

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**Address** Town Clerks Offices  
Church Lane  
Blandford Forum  
Dorset  
DT11 7AD

**Phone** 01258454500

**Email** [admin@blandfordforum-tc.gov.uk](mailto:admin@blandfordforum-tc.gov.uk)

## Activities

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**Objects:** PUBLIC GARDENS AND RECREATION GROUND

**Activities:** Provision of sports facilities at Park Road Recreation Ground

## Classification

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

## Geography

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- **Area of benefit:** BOROUGH OF BLANDFORD FORUM
- Dorset

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£44,370	£49,709	-	-
2024-03-31	£26,635	£40,513	-	-
2023-03-31	£25,097	£28,593	-	-
2022-03-31	£40,871	£35,402	-	-
2021-03-31	£40,582	£37,724	-	-

## Trustees

Name	Role	Appointed
Blandford Forum Town Council		

**BARNES FOR A RECREATION GROUND**

England & Wales - Charity number 301103

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# Accounts

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**Barnes For A Recreation Ground**

**REGISTERED CHARITY NUMBER: 301103**

**ANNUAL REPORT INCLUDING  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025**

**Barnes For A Recreation Ground**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025**

<b>CONTENTS</b>	<b>PAGE</b>
Trustees' Report	1-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8-12

## **Barnes For A Recreation Ground**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2025**

The Trustees present their annual report and financial statements of the Charity for the year ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published on 16 July 2014. The accounts as presented give a true and fair view of the Trust's incoming resources and application of resources during the year and of its state of affairs at the the end of the year.

#### **Objectives and activities for the public benefit**

To maintain the Park Road Recreation Ground for the enjoyment of Blandford Forum residents and to maintain the buildings in proper order and insure against all risks

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future grant making policies for the year.

#### **Charity Trustees**

Blandford Forum Town Council is Corporate Trustee and will appoint all its Councillors as its Trustees to discharge its obligation to the charity.

#### **Grant making policy**

The Charity does not make any grants.

#### **Induction and training of trustees**

An existing Trustee advises newly appointed trustees of their duties, powers and roles. Training is offered on a need basis.

#### **Achievement and performance**

The Charity hires out the pavilion and grounds to the Bowling Club, the Football Club and the Cricket Club. It maintains the grounds providing sports facilities for the members of the public. The Cricket Club has been in a joint venture with Blandford Forum Town Council and the Trust to refurbish the cricket club Pavilion, which is now complete. All the pavilions have been refurbished providing modern facilities attracting more visitors and sports members to the clubs. There is also a play area for young children. The car park was extended in 2021 and now has two Electric Vehicle charging points for electric vehicles.

**Barnes For A Recreation Ground**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2025**

**Financial Review**

The total income for 2024/25 is £44,370 (2023/24: £26,635). The total expenditure for 2024/25 is £49,709 (2023/24: £40,513). The deficit for the year is £5,339 (2023/24: deficit £13,878), giving unrestricted reserves at 31 March 2025 of £(4,664) (31 March 2024: £675).

**Investment policy and performance**

No Investments are held.

**Risk management**

The major risks that the Charity is exposed to have been identified and reviewed by the trustees and procedures established to manage this risk.

The main financial risk faced by the Charity is having enough money to pay the bills

This is being managed by regularly monitoring the budget, and reporting to the Trustees at least 3 times per year.

**Reserves policy**

The Trust holds restricted reserves of £260,000, £250,000 of which represents the value of the land of the Recreation Ground and £10,000 of which relates to grant funding from the Charities Aid Foundation for the extension of the Recreation Ground car park and introduction of electric vehicle charging points. Funding from Blandford Forum Town Council is adjusted during the financial year in line with the projected outturn figures. These reserves had increased in the previous two years due to lower expenditure as budgeted and the receipt of £10,000 from the Charities Aid Foundation in 2019/20. However, costs increased substantially in the current year due to the need for safety checks to be carried out, ie. full electrical inspections and asbestos surveys on all buildings.

**Barnes For A Recreation Ground**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2025**

**Structure, governance and management**

The Will proved 29th January 1914, Deed of Conveyance dated 12th February 1929 that in 1914 John Iles Barnes left £2,500 by Will to the Mayor, Alderman and Burgess of Blandford Forum for the purposes of a recreation ground. The ground was purchased and over the years the remaining stock was expended on such things as laying out the bowling green and building a pavilion. The accounts dated January 1956 show the remainder of the investments being sold in 1952 with a maintenance expenditure using all the funds and leaving a nil balance. It is believed from that time to present day the Town Council has paid for the upkeep of the Recreation Ground although there was a time after Local Government re-organisation in 1974 when the District Council took over the maintenance. With effect from 1st April 2009, the Charity has operated outside of Blandford Forum Town Council accounting systems. Barnes for A Recreation Ground is a registered charity, constituted under a trust deed dated 21/02/1929 and its registered charity number is 301103.

Meetings of the Charity are to be held 3 times per year. The Chairperson presides at a meeting. The Chairperson may exercise all the powers and duties in relation to conducting the meeting. The Clerk and RFO , are responsible for the day-to-day management of the Charity.

Blandford Forum Town Council is the Corporate Trustee.

**Contribution made by volunteers**

There were no Volunteer Contributions.

**Reference and administrative information**

**Trustees:**

Blandford Forum Town Council as Corporate Trustee

**Town Clerk**

Linda Scott-Giles

**Principal Office**

Town Clerks Office, Church Lane, Blandford Forum, DT11 7AD  
Charity Number: 301103

**External Examiners**

Darkin Miller Limited, 24e Deverel Road, Charlton Down, DT2 9UD

**Bankers**

Lloyds Bank

**Barnes For A Recreation Ground**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2025**

**Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 23<sup>rd</sup> June 2025 and signed on their behalf by:

Signed: *H.A. Mienle*  
Name

Trustee

Signed: *C.R.S.R.*  
Name

Trustee

## **Independent examiner's report to the trustees of Barnes for a Recreation Ground**

I report on the charity trustees on my examination of the accounts of the Barnes for a Recreation Ground for the year ended 31st March 2025.

### **Responsibilities and basis of report**

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


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

### **Independent examiner's statement**

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

1. accounting records were not kept 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 requirements 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.

**Signed:**   
**Name:** Rosie Darkin-Miller LLB (Hons) BFP FCA  
Institute of the Chartered Accountants in England and Wales  
**Address:** 24e Deverel Road, Charlton Down, Dorchester, Dorset DT2 9UD  
**Date:** 26/11/2025

Barnes For A Recreation Ground

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31st March 2025

	Note	Unrestricted £ Funds	Restricted Funds	Total funds £ 2025	Total funds 2024
<b>Income and endowments from:</b>					
<b>Donations and legacies</b>					
Grant from Blandford Forum Town Council		36,844	0	36,844	19,146
Sport England Grant for Cricket club Refurb			0	0	0
Bowling Club		1,920	0	1,920	1,864
Cricket Club		3,946	0	3,946	4,013
Football Club		1,660	0	1,660	1,612
<b>Total income</b>		<b>44,370</b>	<b>-</b>	<b>44,370</b>	<b>26,635</b>
<b>Expenditure on:</b>					
Administration Fee		5,990	0	5,990	5,816
Legal/Audit Fees		116	0	116	62
Bank Charges		17	0	17	0
Bowling Club		6,779	0	6,779	601
Cricket Club		3,659	0	3,659	3,222
Cricket Club Refurbishment			0	0	0
Electricity			0	0	(1,177)
Equipment / Grounds Maintenance		753	0	753	1,038
Football Club		3,917	0	3,917	4,527
Insurance			0	0	0
Play Area		91	0	91	87
Salary Costs (Charged out by BFTC)	2	27,500	0	27,500	26,116
Health & Safety			0	0	0
Ball Stop Fencing Maintenance			0	0	0
Vandalism		180	0	180	0
Water		707	0	707	222
<b>Total expenditure</b>		<b>49,709</b>	<b>-</b>	<b>49,709</b>	<b>40,513</b>
<b>Net income/(expenditure)</b>	<b>1 -</b>	<b>5,339</b>	<b>- -</b>	<b>5,339 -</b>	<b>13,878</b>
<b>Transfers between funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other recognised gains/(losses)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>- 5,339</b>	<b>- -</b>	<b>5,339 -</b>	<b>13,878</b>
<b>Reconciliation of funds:</b>					
Total Funds brought forward		675	260,000	260,675	274,553
<b>Total Funds carried forward</b>		<b>- 4,664</b>	<b>260,000</b>	<b>255,336</b>	<b>260,675</b>

Barnes For A Recreation Ground

Balance Sheet as at 31st March 2025

	Note	Total funds 2024/25 £	Total funds 2023/24 £
<b>Fixed assets</b>	3	250,000	250,000
<b>Current assets</b>			
Debtors and prepayments	4	5,516	2,641
Cash in bank and in hand		2,257	9,209
<b>Total current assets</b>		<u>7,773</u>	<u>11,850</u>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	5	2,437	1,175
<b>Net current assets or liabilities</b>		<u>5,336</u>	<u>10,675</u>
<b>Total assets less current liabilities</b>		<u>255,336</u>	<u>260,675</u>
<b>The funds of the charity:</b>	6		
Restricted funds		260,000	260,000
Unrestricted funds		(4,664)	675
<b>Total charity funds</b>		<u>255,336</u>	<u>260,675</u>

The notes at pages 8-12 form part of these accounts.

Approved by the Trustees on 23<sup>rd</sup> June 2025 and signed on their behalf by:

Signed:

H. A. Midgley

[Signature]

Name:  
Trustee

Name:  
Trustee

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. Accounting Policies**

**a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**b) Funds structure**

The charity receives both restricted and unrestricted funds to enable it to carry out a programme of training and placements. Restricted funds are applied only for the purposes permitted by the donor and are shown separately in the accounts. Unrestricted funds may be applied for any of the charity's purposes.

**c) Income recognition**

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Donations are recognised when the Charity has received the funds. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025**  
**NOTES TO THE FINANCIAL STATEMENTS**

**d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

**e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**f) Allocation of overhead and support costs**

Overhead and support costs have been allocated between charitable activities and governance. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

**g) Charitable activities**

Costs of charitable activities include costs associated with delivering the Charity's projects.

**h) Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination.

**i) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**j) Fixed assets**

The only fixed asset held by the Trust is the Recreation Ground. As a piece of land, this asset is not subject to depreciation.

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025**  
**NOTES TO THE FINANCIAL STATEMENTS**

**k) Debtors**

Debtors are measured at their recoverable amounts.

**l) Cash at bank and in hand**

Cash at bank and in hand consists entirely of cash balances held with the Trust's bankers.

**m) Creditors**

Creditors are measured at the amount required to settle the liability.

**n) Donated assets**

Donated assets are recognised at their fair value at the moment when they are transferred to the Charity. The Charity's normal depreciation rates are applied.

**1 Net income/(expenditure) for the year**

	2024/25	2023/24
This is stated after charging:	£	£
Independent examiner fees	116	62
	116	62

**2 Analysis of staff costs, and the cost of key management personnel**

	2024/25	2023/24
Recharge of staff costs	£	£
Staff Charge	27,500	26,116
	27,500	26,116
Average number of employees	1.0	1.0
	1.0	1.0

The charity does not employ any staff directly. Instead employees of Blandford Forum Town Council carry out work on behalf of the charity and it is charged accordingly. The average number of people who work in the grounds is one.

No employees had employee benefits in excess of £60,000 (2023/24: nil).

The charity trustees were not paid or received an other benefits from employment with the Charity in the year (2023/24: £nil), neither were they reimbursed expenses during the year (2023/24: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023/24: £nil).

The key management personnel of the charity, comprise the trustees and the Clerk. The total employee benefits of the key management personnel of the Charity was £Nil (2023/24: £nil).

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025**  
**NOTES TO THE FINANCIAL STATEMENTS**

<b>3 Analysis of fixed assets</b>	<b>2024/25</b>	<b>2023/24</b>
<b>LAND</b>	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 01/04/2024	250,000	250,000
Purchases during year	0	0
At 31/03/2025	<u>250,000</u>	<u>250,000</u>
 <b>Depreciation</b>		
At 01/04/2024	0	0
Charge for year	0	0
At 31/03/2025	<u>0</u>	<u>0</u>
 <b>Net Book Value</b>		
At 31/03/2025	<u>250,000</u>	<u>250,000</u>

<b>4 Analysis of current assets</b>	<b>2024/25</b>	<b>2023/24</b>
	<b>£</b>	<b>£</b>
Trade debtors	1,262	403
Prepayments	0	0
VAT	4,255	2,238
	<u>5,516</u>	<u>2,641</u>

<b>5 Analysis of current liabilities</b>	<b>2024/25</b>	<b>2023/24</b>
	<b>£</b>	<b>£</b>
Trade creditors	2,437	1,175
Tax and social security	0	0
Accruals	0	0
	<u>2,437</u>	<u>1,175</u>

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025**  
**NOTES TO THE FINANCIAL STATEMENTS**

**6 Analysis of charitable funds**

Fund name	Fund balances brought forward	Income	Expenditure	Gains and (losses)	Fund balances carried forward
	£	£	£	£	£
Restricted funds	260,000	0	0		260,000
Unrestricted funds	675	44,370	(49,709)		(4,664)
<b>Total funds</b>	<b>260,675</b>	<b>44,370</b>	<b>(49,709)</b>	<b>0</b>	<b>255,336</b>

- (a) £250,000 of the Restricted funds represent the value of the land of the Recreation Ground. £10,000 relates to grant funding from the Charities Aid Foundation for the purposes of car park improvements.
- (b) The unrestricted funds are available to be spent for any purposes of the charity.

**7 Related Party Transactions**

The Council also makes a recharge for staff time spent carrying out work on behalf of the Trust. In 2024/25 this charge was £27,500.

There have been no other related party transactions in the reporting period that require disclosure.

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

No trustee expenses have been incurred.

**BARNES FOR A RECREATION GROUND**

England & Wales - Charity number 301103

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# Accounts

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**Barnes For A Recreation Ground**

**REGISTERED CHARITY NUMBER: 301103**

**ANNUAL REPORT INCLUDING  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2024**

## Barnes For A Recreation Ground

### FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2024

<b>CONTENTS</b>	<b>PAGE</b>
Trustees' Report	1-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8-12

## **Barnes For A Recreation Ground**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2024**

The Trustees present their annual report and financial statements of the Charity for the year ended 31st March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published on 16 July 2014. The accounts as presented give a true and fair view of the Trust's incoming resources and application of resources during the year and of its state of affairs at the the end of the year.

#### **Objectives and activities for the public benefit**

To maintain the Park Road Recreation Ground for the enjoyment of Blandford Forum residents and to maintain the buildings in proper order and insure against all risks.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future grant making policies for the year.

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Blandford Forum Town Council is Corporate Trustee and will appoint all its Councillors as its Trustees to discharge its obligation to the charity.

#### **Grant making policy**

The Charity does not make any grants.

#### **Induction and training of trustees**

An existing Trustee advises newly appointed trustees of their duties, powers and roles. Training is offered on a need basis.

#### **Achievement and performance**

The Charity hires out the pavilion and grounds to the Bowling Club, the Football Club and the Cricket Club. It maintains the grounds providing sports facilities for the members of the public. The Cricket Club has been in a joint venture with Blandford Forum Town Council and the Trust to refurbish the cricket club Pavilion, which is now complete. All the pavilions have been refurbished providing modern facilities attracting more visitors and sports members to the clubs. There is also a play area for young children.

**Barnes For A Recreation Ground**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2024**

**Financial Review**

The total income for 2023/24 is £26,635 (2022/23: £25,098). The total expenditure for 2023/24 is £40,513 (2022/23: £28,593). The deficit for the year is £13,878 (2022/23: deficit £3,495), giving unrestricted reserves at 31 March 2024 of £675 (31 March 2023: £14,553).

**Investment policy and performance**

No Investments are held.

**Risk management**

The major risks that the Charity is exposed to have been identified and reviewed by the trustees and procedures established to manage this risk.

The main financial risk faced by the Charity is having enough money to pay the bills.

This is being managed by regular monitoring the budget, and reporting to the Trustees at least 3 times per year.

**Reserves policy**

The Trust holds restricted reserves of £260,000, £250,000 of which represents the value of the land of the Recreation Ground and £10,000 of which relates to grant funding from the Charities Aid Foundation for the extension of the Recreation Ground car park and introduction of electric vehicle charging points. It also holds £675 of unrestricted reserves. Funding from Blandford Forum Town Council is adjusted during the financial year in line with the projected outturn figures. These reserves have increased over the past two years due to lower expenditure as budgeted and the receipt of £10,000 from the Charities Aid Foundation in 2019/20.

## **Barnes For A Recreation Ground**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2024**

#### **Structure, governance and management**

The will proved 29th January 1914, Deed of Conveyance dated 12th February 1929 that in 1914 John Iles Barnes left £2,500 by will to the Mayor, Alderman and Burgess of Blandford Forum for the purposes of a recreation ground. The ground was purchased and over the years the remaining stock was expended on such things as laying out the bowling green and building a pavilion. The accounts dated January 1956 show the remained of the investments being sold in 1952 with a maintenance expenditure using all the funds and leaving a nil balance. It is believed from that time to present day the Town Council has paid for the upkeep of the Recreation Ground although there was a time after Local Government re-organisation in 1974 when the Distric Council took over the maintenance. With effect f rom 1st April 2009, the Charity has operated outside of Blandford Forum Town Council accounting systems. Barnes for A Recreation Ground is a registered charity, constituted under a trust deed dated 21/02/1929 and its registered charity number is 301103.

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Blandford Forum Town Council is the Corporate Trustee.

#### **Contribution made by volunteers**

There were no Volunteer Contributions.

#### **Reference and administrative information**

##### **Trustees:**

Blandford Forum Town Council as Corporate Trustee

##### **Town Clerk**

Linda Scott-Giles

##### **Principal Office**

Town Clerks Office, Church Lane, Blandford Forum, DT11 7AD

Charity Number: 301103

##### **External Examiners**

Darkin Miller Limited, 24e Deverel Road, Charlton Down, DT2 9UD

##### **Bankers**

Lloyds Bank

**Barnes For A Recreation Ground**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2024**

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- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 24<sup>th</sup> June 2024 and signed on their behalf by:

Signed:   
Name Cllr Noeturin Lacey-Clarke  
Trustee

Signed:   
Name Cllr Hugo Mieville  
Trustee

## Independent examiner's report to the trustees of Barnes for a Recreation Ground

I report on the charity trustees on my examination of the accounts of the Barnes for a Recreation Ground for the year ended 31st March 2024.

### Responsibilities and basis of report

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


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

### Independent examiner's statement

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

1. accounting records were not kept 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.

**Signed:**   
**Name:** Rosie Darkin-Miller LLB (Hons) BFP FCA  
Institute of the Chartered Accountants in England and Wales  
**Address:** 24e Deverel Road, Charlton Down, Dorchester, Dorset DT2 9UD  
**Date:** 25/06/2024

Barnes For A Recreation Ground

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31st March 2024

	Note	Unrestricted Funds £	Restricted Funds	Total funds £ 2024	Total funds 2023
<b>Income and endowments from:</b>					
Donations and legacies					
Grant from Blandford Forum Town Council		19,146	0	19,146	17,773
Sports England Grant for Cricket Club Refurb		0	0	0	0
Bowling Club		1,864	0	1,864	1,810
Cricket Club		4,013	0	4,013	3,950
Football Club		1,612	0	1,612	1,565
<b>Total income</b>		<b>26,635</b>	<b>-</b>	<b>26,635</b>	<b>25,097</b>
<b>Expenditure on:</b>					
Administration Fee		5,816	0	5,816	5,647
Legal/Audit Fees		62	0	62	108
Bowling Club		601	0	601	0
Cricket Club		3,222	0	3,222	423
Cricket Club Refurbishment		0	0	0	0
Electricity		(1,177)	0	(1,177)	1,177
Equipment / Grounds Maintenance		1,038	0	1,038	0
Football Club		4,527	0	4,527	0
Insurance		0	0	0	0
Play Area		87	0	87	96
Salary Costs (Charged out by BFTC)	2	26,116	0	26,116	20,645
Health & Safety		0	0	0	0
Water		222	0	222	497
<b>Total expenditure</b>		<b>40,513</b>	<b>-</b>	<b>40,513</b>	<b>28,593</b>
<b>Net income/(expenditure)</b>	1 -	<b>13,878</b>	<b>- -</b>	<b>13,878 -</b>	<b>3,496</b>
<b>Transfers between funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other recognised gains/(losses)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>- 13,878</b>	<b>- -</b>	<b>13,878 -</b>	<b>3,496</b>
<b>Reconciliation of funds:</b>					
Total Funds brought forward		14,553	260,000	274,553	278,049
<b>Total Funds carried forward</b>		<b>675</b>	<b>260,000</b>	<b>260,675</b>	<b>274,553</b>

**Barnes For A Recreation Ground**

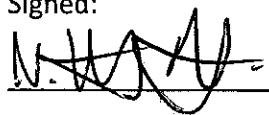
**Balance Sheet as at 31st March 2024**

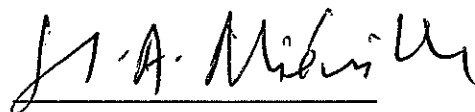
	Note	Total funds 2023/24 £	Total funds 2022/23 £
<b>Fixed assets</b>	3	250,000	250,000
<b>Current assets</b>			
Debtors and prepayments	4	2,641	20,052
Cash at bank and in hand		9,209	6,421
<b>Total current assets</b>		<u>11,850</u>	<u>26,473</u>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	5	1,175	1,920
<b>Net current assets or liabilities</b>		<u>10,675</u>	<u>24,553</u>
<b>Total assets less current liabilities</b>		<u>260,675</u>	<u>274,553</u>
<b>The funds of the charity:</b>	6		
Restricted funds		260,000	260,000
Unrestricted funds		675	14,553
<b>Total charity funds</b>		<u>260,675</u>	<u>274,553</u>

The notes at pages 8-12 form part of these accounts.

Approved by the Trustees on 24<sup>th</sup> June 2024 and signed on their behalf by:

Signed:

  
\_\_\_\_\_

  
\_\_\_\_\_

Name: Cllr Nocturin Lacey-Clarke  
Trustee

Name: Cllr Hugo Mieville  
Trustee

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2024**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. Accounting Policies**

**a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**b) Funds structure**

The charity receives both restricted and unrestricted funds to enable it to carry out a programme of training and placements. Restricted funds are applied only for the purposes permitted by the donor and are shown separately in the accounts. Unrestricted funds may be applied for any of the charity's purposes.

**c) Income recognition**

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Donations are recognised when the Charity has received the funds. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2024**  
**NOTES TO THE FINANCIAL STATEMENTS**

**d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

**e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**f) Allocation of overhead and support costs**

Overhead and support costs have been allocated between charitable activities and governance. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

**g) Charitable activities**

Costs of charitable activities include costs associated with delivering the Charity's projects.

**h) Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination.

**i) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**j) Fixed assets**

The only fixed asset held by the Trust is the Recreation Ground. As a piece of land, this asset is not subject to depreciation.

**k) Debtors**

Debtors are measured at their recoverable amounts.

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2024**  
**NOTES TO THE FINANCIAL STATEMENTS**

**l) Cash at bank and in hand**

Cash at bank and in hand consists entirely of cash balances held with the Trust's bankers.

**m) Creditors**

Creditors are measured at the amount required to settle the liability.

**n) Donated assets**

Donated assets are recognised at their fair value at the moment when they are transferred to the Charity. The Charity's normal depreciation rates are applied.

**1 Net income/(expenditure) for the year**

	<b>2023/24</b>	<b>2022/23</b>
<b>This is stated after charging:</b>	<b>£</b>	<b>£</b>
Independent examiner fees	62	108
	62	108

**2 Analysis of staff costs, and the cost of key management personnel**

	<b>2023/24</b>	<b>2022/23</b>
<b>Recharge of staff costs</b>	<b>£</b>	<b>£</b>
Staff Charge	26,116	20,647
	26,116	20,647
Average number of employees	1.0	1.0
	1.0	1.0

The charity does not employ any staff directly. Instead the employees Blandford Forum Town Council carry out work on behalf of the charity and charged accordingly. The average number of people who work in the grounds is one.

No employees had employee benefits in excess of £60,000 (2022/23: nil).

The charity trustees were not paid or received an other benefits from employment with the Charity in the year (2022/23: £nil), neither were they reimbursed expenses during the year (2022/23: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022/23: £nil).

The key management personnel of the charity, comprise the trustees and the Clerk. The total employee benefits of the key management personnel of the Charity was £Nil (2022/23: £0).

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2024**  
**NOTES TO THE FINANCIAL STATEMENTS**

<b>3 Analysis of fixed assets</b>	<b>2023/24</b>	<b>2022/23</b>
<b>LAND</b>	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 01/04/2023	250,000	250,000
Purchases during year	0	0
At 31/03/2024	<u>250,000</u>	<u>250,000</u>
 <b>Depreciation</b>		
At 01/04/2023	0	0
Charge for year	0	0
At 31/03/2024	<u>0</u>	<u>0</u>
 <b>Net Book Value</b>		
At 31/03/2024	<u>250,000</u>	<u>250,000</u>

<b>4 Analysis of current assets</b>	<b>2023/24</b>	<b>2022/23</b>
	<b>£</b>	<b>£</b>
Trade debtors	403	1,761
Prepayments	0	17,698
VAT	2,238	593
	<u>2,641</u>	<u>20,052</u>

<b>5 Analysis of current liabilities</b>	<b>2023/24</b>	<b>2022/23</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,175	1,920
Tax and social security	0	0
Accruals	0	0
	<u>1,175</u>	<u>1,920</u>

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2024**  
**NOTES TO THE FINANCIAL STATEMENTS**

**6 Analysis of charitable funds**

Fund name	Fund balances brought forward £	Income £	Expenditure £	Gains and (losses) £	Fund balances carried forward £
Restricted funds	260,000	0	0		260,000
Unrestricted funds	14,553	26,635	(40,513)		675
<b>Total funds</b>	<b>274,553</b>	<b>26,635</b>	<b>(40,513)</b>	<b>0</b>	<b>260,675</b>

- (a) £250,000 of the Restricted funds represent the value of the land of the Recreation Ground. £10,000 relates to grant funding from the Charities Aid Foundation for the purposes of car park improvements.
- (b) The unrestricted funds are available to be spent for any purposes of the charity.

**7 Related Party Transactions**

During the year 2023/24 the grant was paid out in full but there was a prepayment from a previous year that had to be taken into account. Hence, the grant shown in the accounts is £19,146

The Council also makes a recharge for staff time spent carrying out work on behalf of the Trust. In 2023/24 this charge was £26,115.50.

There have been no other related party transactions in the reporting period that require disclosure.

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

No trustee expenses have been incurred.

**BARNES FOR A RECREATION GROUND**

England & Wales - Charity number 301103

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# Accounts

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**Barnes For A Recreation Ground**

**REGISTERED CHARITY NUMBER: 301103**

**ANNUAL REPORT INCLUDING  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023**

## Barnes For A Recreation Ground

### FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023

<b>CONTENTS</b>	<b>PAGE</b>
Trustees' Report	3
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10

## **Barnes For A Recreation Ground**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2023**

The Trustees present their annual report and financial statements of the Charity for the year ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published on 16 July 2014. The accounts as presented give a true and fair view of the Trust's incoming resources and application of resources during the year and of its state of affairs at the the end of the year.

#### **Objectives and activities for the public benefit**

To maintain the Park Road Recreation Ground for the enjoyment of Blandford Forum residents and to maintain the buildings in proper order and insure against all risks.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future grant making policies for the year.

#### **Charity Trustees**

Blandford Forum Town Council is Corporate Trustee and will appoint all its Councillors as its Trustees to discharge its obligation to the charity.

#### **Grant making policy**

The Charity does not make any grants.

#### **Induction and training of trustees**

An existing Trustee advises newly appointed trustees of their duties, powers and roles. Training is offered on a need basis.

#### **Achievement and performance**

The Charity hires out the pavilion and grounds to the Bowling Club, the Football Club and the Cricket Club. It maintains the grounds providing sports facilities for the members of the public. The Cricket Club has been in a joint venture with Blandford Forum Town Council and the Trust to refurbish the cricket club Pavilion, which is now complete. All the pavilions have been refurbished providing modern facilities attracting more visitors and sports members to the clubs. There is also a play area for young children.

## **Barnes For A Recreation Ground**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2023**

#### **Financial Review**

The total income for 2022/23 is £25,097 (2021/22: £40,871). The total expenditure for 2022/23 is £28,593 (2021/22: £35,402). The deficit for the year is £3,469 (2021/22: surplus £5,469), giving unrestricted reserves at 31 March 2023 of £14,553 (31 March 2022: £18,049).

#### **Investment policy and performance**

No Investments are held.

#### **Risk management**

The major risks that the Charity is exposed to have been identified and reviewed by the trustees and procedures established to manage this risk.

The main financial risk faced by the Charity is having enough money to pay the bills.

This is being managed by regular monitoring the budget, and reporting to the Trustees at least 3 times per year.

#### **Reserves policy**

The Trust holds restricted reserves of £260,000, £250,000 of which represents the value of the land of the Recreation Ground and £10,000 of which relates to grant funding from the Charities Aid Foundation for the extension of the Recreation Ground car park and introduction of electric vehicle charging points. It also holds £14,553 of unrestricted reserves. Funding from Blandford Forum Town Council is adjusted during the financial year in line with the projected outturn figures. These reserves have increased over the past two years due to lower expenditure as budgeted and the receipt of £10,000 from the Charities Aid Foundation in 2019/20.

## **Barnes For A Recreation Ground**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2023**

#### **Structure, governance and management**

The will proved 29th January 1914, Deed of Conveyance dated 12th February 1929 that in 1914 John Iles Barnes left £2,500 by will to the Mayor, Alderman and Burgess of Blandford Forum for the purposes of a recreation ground. The ground was purchased and over the years the remaining stock was expended on such things as laying out the bowling green and building a pavilion. The accounts dated January 1956 show the remained of the investments being sold in 1952 with a maintenance expenditure using all the funds and leaving a nil balance. It is believed from that time to present day the Town Council has paid for the upkeep of the Recreation Ground although there was a time after Local Government re-organisation in 1974 when the Distric Council took over the maintenance. With effect f rom 1st April 2009, the Charity has operated outside of Blandford Forum Town Council accounting systems. Barnes for A Recreation Ground is a registered charity, constituted under a trust deed dated 21/02/1929 and its registered charity number is 301103.

Meetings of the Charity are to be held 3 times per year. The Chairperson presides at a meeting. The Chairperson may exercise all the powers and duties in relation to conducting the meeting. The Clerk and RFO , are responsible for the day-to-day management of the Charity.

Blandford Forum Town Council is the Corporate Trustee.

#### **Contribution made by volunteers**

There were no Volunteer Contributions.

#### **Reference and administrative information**

##### **Trustees:**

Blandford Forum Town Council as Corporate Trustee

##### **Town Clerk**

Linda Scott-Giles

##### **Principal Office**

Town Clerks Office, Church Lane, Blandford Forum, DT11 7AD

Charity Number: 301103

##### **External Examiners**

Darkin Miller Limited, 24e Deverel Road, Charlton Down, DT2 9UD

##### **Bankers**

Lloyds Bank

**Barnes For A Recreation Ground**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2023**

**Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 3/7/2023 and signed on their behalf by:

Signed: H. A. Mievulle  
Name Cllr Hugo Mievulle  
Trustee

Signed: N. Lacey-Clarke  
Name Cllr Nocturin Lacey-Clarke  
Trustee

## Independent examiner's report to the trustees of Barnes for a Recreation Ground

I report on the charity trustees on my examination of the accounts of the Barnes for a Recreation Ground for the year ended 31st March 2023.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

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

1. accounting records were not kept 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.

**Signed:**



**Name:**

Rosie Darkin-Miller LLB (Hons) BFP FCA

**Address:**

Institute of the Chartered Accountants in England and Wales

24e Deverel Road, Charlton Down, Dorchester, Dorset DT2 9UD

**Date:**

06/07/2023

**Barnes For A Recreation Ground**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDING 31st March 2023**

	Note	Unrestricted Funds £	Restricted Funds	Total funds £ 2023	Total funds 2022
<b>Income and endowments from:</b>					
<b>Donations and legacies</b>					
Grant from Blandford Forum Town Council		17,773	0	17,773	35,396
Sports England Grant for Cricket Club Refurb		0	0	0	0
Bowling Club		1,810	0	1,810	1,337
Cricket Club		3,950	0	3,950	3,367
Football Club		1,565	0	1,565	771
<b>Total income</b>		<b>25,097</b>	<b>-</b>	<b>25,097</b>	<b>40,871</b>
<b>Expenditure on:</b>					
Administration Fee		5,647	0	5,647	5,647
Legal/Audit Fees		108	0	108	45
Bowling Club		0	0	0	2,954
Cricket Club		423	0	423	2,665
Cricket Club Refurbishment		0	0	0	0
Electricity		1,177	0	1,177	400
Equipment / Grounds Maintenance		0	0	0	540
Football Club		0	0	0	1,864
Insurance		0	0	0	272
Play Area		96	0	96	95
Salary Costs (Charged out by BFTC)	2	20,646	0	20,646	20,646
Health & Safety		0	0	0	0
Water		497	0	497	274
<b>Total expenditure</b>		<b>28,593</b>	<b>-</b>	<b>28,593</b>	<b>35,402</b>
<b>Net income/(expenditure)</b>	<b>1 -</b>	<b>3,496</b>	<b>- -</b>	<b>3,496</b>	<b>5,469</b>
<b>Transfers between funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other recognised gains/(losses)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>- 3,496</b>	<b>- -</b>	<b>3,496</b>	<b>5,469</b>
<b>Reconciliation of funds:</b>					
Total Funds brought forward		18,049	260,000	278,049	272,580
<b>Total Funds carried forward</b>		<b>14,553</b>	<b>260,000</b>	<b>274,553</b>	<b>278,049</b>

Blandford Forum Town Council is the Trust's corporate Trustee. During the year the Council were due to give a grant of £35,546 to the trust for the maintenance of the cricket club pavilion and grounds, the Football Club and grounds and the Bowling Club and grounds, Equipment and Ground Maintenance, play area, car park, Insurance, water costs, Electricity, Admin Fees, Legal fees and staff costs. However, at the Barnes for a Recreation Trust meeting held on 27th March 2023, the following resolution was made by Trustees, meaning that only half of the grant - £17,773 - was paid by the Town Council to the Trust during the financial year to 31st March 2023.

Barnes For A Recreation Ground

Balance Sheet as at 31st March 2023

	Note	Total funds 2022/23 £	Total funds 2021/22 £
<b>Fixed assets</b>	3	250,000	250,000
<b>Current assets</b>			
Debtors and prepayments	4	20,052	22,408
Cash at bank and in hand		6,420	8,439
<b>Total current assets</b>		<u>26,473</u>	<u>30,847</u>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	5	1,920	2,798
<b>Net current assets or liabilities</b>		<u>24,553</u>	<u>28,049</u>
<b>Total assets less current liabilities</b>		<u>274,553</u>	<u>278,049</u>
<b>The funds of the charity:</b>	6		
Restricted funds		260,000	260,000
Unrestricted funds		14,553	18,049
<b>Total charity funds</b>		<u>274,553</u>	<u>278,049</u>

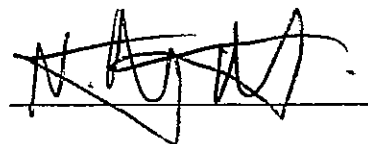
The notes at pages 8-12 form part of these accounts.

Approved by the Trustees on 3/7/23 and signed on their behalf by:

Signed:



Name: Cllr Hugo Mieville  
Trustee



Name: Cllr Nocturin Lacey-Clarke  
Trustee

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. Accounting Policies**

**a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**b) Funds structure**

The charity receives both restricted and unrestricted funds to enable it to carry out a programme of training and placements. Restricted funds are applied only for the purposes permitted by the donor and are shown separately in the accounts. Unrestricted funds may be applied for any of the charity's purposes.

**c) Income recognition**

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Donations are recognised when the Charity has received the funds. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023**  
**NOTES TO THE FINANCIAL STATEMENTS**

**d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

**e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**f) Allocation of overhead and support costs**

Overhead and support costs have been allocated between charitable activities and governance. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

**g) Charitable activities**

Costs of charitable activities include costs associated with delivering the Charity's projects.

**h) Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination.

**i) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**j) Fixed assets**

The only fixed asset held by the Trust is the Recreation Ground. As a piece of land, this asset is not subject to depreciation.

**k) Debtors**

Debtors are measured at their recoverable amounts.

**l) Cash at bank and in hand**

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023**  
**NOTES TO THE FINANCIAL STATEMENTS**

Cash at bank and in hand consists entirely of cash balances held with the Trust's bankers.

**m) Creditors**

Creditors are measured at the amount required to settle the liability.

**n) Donated assets**

Donated assets are recognised at their fair value at the moment when they are transferred to the Charity. The Charity's normal depreciation rates are applied.

**1 Net income/(expenditure) for the year**

	<b>2022/23</b>	<b>2021/22</b>
<b>This is stated after charging:</b>	<b>£</b>	<b>£</b>
Independent examiner fees	108	45
	108	45

**2 Analysis of staff costs, and the cost of key management personnel**

	<b>2022/23</b>	<b>2021/22</b>
<b>Recharge of staff costs</b>	<b>£</b>	<b>£</b>
Staff Charge	20,646	20,646
	20,646	20,646
Average number of employees	1.0	1.0
	1.0	1.0

The charity does not employ any staff directly. Instead the employees Blandford Forum Town Council carry out work on behalf of the charity and charged accordingly. The average number of people who work in the grounds is one.

No employees had employee benefits in excess of £60,000 (2021/22: nil).

The charity trustees were not paid or received an other benefits from employment with the Charity in the year (2021/22: £nil), neither were they reimbursed expenses during the year (2021/22: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021/22: £nil).

The key management personnel of the charity, comprise the trustees and the Clerk. The total employee benefits of the key management personnel of the Charity was £Nil (2021/22: £0).

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023**  
**NOTES TO THE FINANCIAL STATEMENTS**

<b>3 Analysis of fixed assets</b>	<b>2022/23</b>	<b>2021/22</b>
<b>LAND</b>	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 01/04/2022	250,000	250,000
Purchases during year	0	0
At 31/03/2023	<u>250,000</u>	<u>250,000</u>
 <b>Depreciation</b>		
At 01/04/2022	0	0
Charge for year	0	0
At 31/03/2023	<u>0</u>	<u>0</u>
 <b>Net Book Value</b>		
At 31/03/2023	<u>250,000</u>	<u>250,000</u>

<b>4 Analysis of current assets</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>£</b>	<b>£</b>
Trade debtors	1,761	2,254
Prepayments	17,698	17,698
VAT	593	2,456
	<u>20,052</u>	<u>22,408</u>

<b>5 Analysis of current liabilities</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,920	2,798
Tax and social security	0	0
Accruals	0	0
	<u>1,920</u>	<u>2,798</u>

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023**  
**NOTES TO THE FINANCIAL STATEMENTS**

**6 Analysis of charitable funds**

Fund name	Fund balances brought forward	Income	Expenditure	Gains and (losses)	Fund balances carried forward
	£	£	£	£	£
Restricted funds	260,000	0	0		260,000
Unrestricted funds	18,049	25,097	(28,593)		14,553
<b>Total funds</b>	<b>278,049</b>	<b>25,097</b>	<b>(28,593)</b>	<b>0</b>	<b>274,553</b>

- (a) £250,000 of the Restricted funds represent the value of the land of the Recreation Ground. £10,000 relates to grant funding from the Charities Aid Foundation for the purposes of car park improvements.
- (b) The unrestricted funds are available to be spent for any purposes of the charity.

**7 Related Party Transactions**

Blandford Forum Town Council is the Trust's corporate Trustee. During the year the Council were due to give a grant of £35,546 to the trust for the maintenance of the cricket club pavilion and grounds, the Football Club and grounds and the Bowling Club and grounds, Equipment and Ground Maintenance, play area, car park, Insurance, water costs, Electricity, Admin Fees, Legal fees and staff costs. However, at the Barnes for a Recreation Trust meeting held on 27th March 2023, the following resolution was made by Trustees, meaning that only half of the grant - £17,773 - was paid by the Town Council to the Trust during the financial year to 31st March 2023.

Minute No. 19 – TO CONSIDER THE REQUIREMENT FOR THE SECOND PART OF THE GRANT APPLICATION TO BLANDFORD FORUM TOWN COUNCIL

It was PROPOSED by Cllr L Hitchings, SECONDED by Cllr Stevens and AGREED unanimously that

The grant application is not required for the second part of the financial year 2022/23.

The Council also makes a recharge for staff time spent carrying out work on behalf of the Trust. In 2022/23 this charge was £20,646.

There have been no other related party transactions in the reporting period that require disclosure.

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

No trustee expenses have been incurred.

**BARNES FOR A RECREATION GROUND**

England & Wales - Charity number 301103

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# Accounts

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**Barnes For A Recreation Ground**

**REGISTERED CHARITY NUMBER: 301103**

**ANNUAL REPORT INCLUDING  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2022**

## Barnes For A Recreation Ground

### FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2022

<b>CONTENTS</b>	<b>PAGE</b>
Trustees' Report	1-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8-12

## **Barnes For A Recreation Ground**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2022**

The Trustees present their annual report and financial statements of the Charity for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published on 16 July 2014. The accounts as presented give a true and fair view of the Trust's incoming resources and application of resources during the year and of its state of affairs at the the end of the year.

#### **Objectives and activities for the public benefit**

To maintain the Park Road Recreation Ground for the enjoyment of Blandford Forum residents and to maintain the buildings in proper order and insure against all risks.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future grant making policies for the year.

#### **Charity Trustees**

Blandford Forum Town Council is Corporate Trustee and will appoint all its Councillors as its Trustees to discharge its obligation to the charity.

#### **Grant making policy**

The Charity does not make any grants.

#### **Induction and training of trustees**

An existing Trustee advises newly appointed trustees of their duties, powers and roles. Training is offered on a need basis.

#### **Achievement and performance**

The Charity hires out the pavilion and grounds to the Bowling Club, the Football Club and the Cricket Club. It maintains the grounds providing sports facilities for the members of the public. The Cricket Club has been in a joint venture with Blandford Forum Town Council and the Trust to refurbish the cricket club Pavilion, which is now complete. All the pavilions have been refurbished providing modern facilities attracting more visitors and sports members to the clubs. There is also a play area for young children.

## **Barnes For A Recreation Ground**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2022**

#### **Financial Review**

The total income for 2021/22 is £40,871 (2020/21: £40,582, which included a £2,500 grant from Sports England to the refurbishment of the Cricket Pavilion). The total expenditure for 2021/22 is £35,402 (2020/21: £37,724, which included expenditure of £5,396 for the labour, plant and material costs for the refurbishment of the Cricket Pavilion). The surplus for the year is £5,469 (2020/21: £2,858), giving unrestricted reserves at 31 March 2022 of £18,049 (31 March 2021: £12,580).

#### **Investment policy and performance**

No Investments are held.

#### **Risk management**

The major risks that the Charity is exposed to have been identified and reviewed by the trustees and procedures established to manage this risk.

The main financial risk faced by the Charity is having enough money to pay the bills.

This is being managed by regular monitoring the budget, and reporting to the Trustees at least 3 times per year.

#### **Reserves policy**

The Trust holds restricted reserves of £260,000, £250,000 of which represents the value of the land of the Recreation Ground and £10,000 of which relates to grant funding from the Charities Aid Foundation for the extension of the Recreation Ground car park and introduction of electric vehicle charging points. It also holds £18,049 of unrestricted reserves. Funding from Blandford Forum Town Council is adjusted during the financial year in line with the projected outturn figures. These reserves have increased over the past two years due to lower expenditure as budgeted and the receipt of £10,000 from the Charities Aid Foundation in 2019/20.

## **Barnes For A Recreation Ground**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2022**

#### **Structure, governance and management**

The will proved 29th January 1914, Deed of Conveyance dated 12th February 1929 that in 1914 John Iles Barnes left £2,500 by will to the Mayor, Alderman and Burgess of Blandford Forum for the purposes of a recreation ground. The ground was purchased and over the years the remaining stock was expended on such things as laying out the bowling green and building a pavilion. The accounts dated January 1956 show the remained of the investments being sold in 1952 with a maintenance expenditure using all the funds and leaving a nil balance. It is believed from that time to present day the Town Council has paid for the upkeep of the Recreation Ground although there was a time after Local Government re-organisation in 1974 when the Distric Council took over the maintenance. With effect f rom 1st April 2009, the Charity has operated outside of Blandford Forum Town Council accounting systems. Barnes for A Recreation Ground is a registered charity, constituted under a trust deed dated 21/02/1929 and its registered charity number is 301103.

Meetings of the Charity are to be held 3 times per year. The Chairperson presides at a meeting. The Chairperson may exercise all the powers and duties in relation to conducting the meeting. The Clerk and RFO , are responsible for the day-to-day management of the Charity.

Blandford Forum Town Council is the Corporate Trustee.

#### **Contribution made by volunteers**

There were no Volunteer Contributions.

#### **Reference and administrative information**

##### **Trustees:**

Blandford Forum Town Council as Corporate Trustee

##### **Town Clerk**

Linda Scott-Giles

##### **Principal Office**

Town Clerks Office, Church Lane, Blandford Forum, DT11 7AD  
Charity Number: 301103

##### **External Examiners**

Darkin Miller Limited, 24e Deverel Road, Charlton Down, DT2 9UD

##### **Bankers**

Lloyds Bank

**Barnes For A Recreation Ground**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2022**

**Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

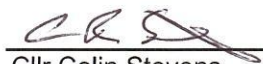
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 27<sup>th</sup> June 2022 and signed on their behalf by:

Signed:



Name

Cllr Colin Stevens

Trustee

Signed:



Name

Cllr Hugo Mieville

Trustee

## Independent examiner's report to the trustees of Barnes for a Recreation Ground

I report on the charity trustees on my examination of the accounts of the Barnes for a Recreation Ground for the year ended 31st March 2022.

### Responsibilities and basis of report

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


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

### Independent examiner's statement

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

1. accounting records were not kept 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.

**Signed:**   
**Name:** Rosie Darkin-Miller LLB (Hons) BFP FCA  
Institute of the Chartered Accountants in England and Wales  
**Address:** 24e Deverel Road, Charlton Down, Dorchester, Dorset DT2 9UD  
**Date:** 28/06/2022

Barnes For A Recreation Ground

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31st March 2022

	Note	Unrestricted Funds £	Restricted Funds	Total funds £ 2022	Total funds 2021
<b>Income and endowments from:</b>					
Donations and legacies					
Grant from Blandford Forum Town Council		35,396	0	35,396	35,123
Sports England Grant for Cricket Club Refurb		0	0	0	2,500
Bowling Club		1,337	0	1,337	366
Cricket Club		3,367	0	3,367	2,276
Football Club		771	0	771	317
<b>Total Income</b>		<b>40,871</b>	<b>-</b>	<b>40,871</b>	<b>40,582</b>
<b>Expenditure on:</b>					
Administration Fee		5,647	0	5,647	5,564
Legal Fees		45	0	45	55
Bowling Club		2,954	0	2,954	2,976
Cricket Club		2,665	0	2,665	2,896
Cricket Club Refurbishment		0	0	0	2,500
Electricity		400	0	400	979
Equipment / Grounds Maintenance		540	0	540	398
Football Club		1,864	0	1,864	839
Insurance		272	0	272	363
Play Area		95	0	95	80
Salary Costs (Charged out by BFTC)	2	20,646	0	20,646	20,706
Health & Safety		0	0	0	130
Water		274	0	274	238
<b>Total expenditure</b>		<b>35,402</b>	<b>-</b>	<b>35,402</b>	<b>37,724</b>
<b>Net income/(expenditure)</b>	1	<b>5,469</b>	<b>-</b>	<b>5,469</b>	<b>2,858</b>
<b>Transfers between funds</b>		0	0	0	0
<b>Other recognised gains/(losses)</b>		0	0	0	0
<b>Net movement in funds</b>		<b>5,469</b>	<b>-</b>	<b>5,469</b>	<b>2,858</b>
<b>Reconciliation of funds:</b>					
Total Funds brought forward		12,580	260,000	272,580	269,722
<b>Total Funds carried forward</b>		<b>18,049</b>	<b>260,000</b>	<b>278,049</b>	<b>272,580</b>

Barnes For A Recreation Ground

Balance Sheet as at 31st March 2022

	Note	Total funds 2021/22 £	Total funds 2020/21 £
<b>Fixed assets</b>	3	250,000	250,000
<b>Current assets</b>			
Debtors and prepayments	4	22,408	20,887
Cash at bank and in hand		8,439	5,546
<b>Total current assets</b>		<b>30,847</b>	<b>26,433</b>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	5	2,798	3,853
<b>Net current assets or liabilities</b>		<b>28,049</b>	<b>22,580</b>
<b>Total assets less current liabilities</b>		<b>278,049</b>	<b>272,580</b>
<b>The funds of the charity:</b>	6		
Restricted funds		260,000	260,000
Unrestricted funds		18,049	12,580
<b>Total charity funds</b>		<b>278,049</b>	<b>272,580</b>

The notes at pages 8-12 form part of these accounts.

Approved by the Trustees on 27<sup>th</sup> June 2022 and signed on their behalf by:

Signed:

  
\_\_\_\_\_

  
\_\_\_\_\_

Name: Cllr Colin Stevens  
Trustee

Name: Cllr Hugo Mieville  
Trustee

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2022**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. Accounting Policies**

**a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**b) Funds structure**

The charity receives both restricted and unrestricted funds to enable it to carry out a programme of training and placements. Restricted funds are applied only for the purposes permitted by the donor and are shown separately in the accounts. Unrestricted funds may be applied for any of the charity's purposes.

**c) Income recognition**

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Donations are recognised when the Charity has received the funds. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2022**  
**NOTES TO THE FINANCIAL STATEMENTS**

**d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

**e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**f) Allocation of overhead and support costs**

Overhead and support costs have been allocated between charitable activities and governance. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

**g) Charitable activities**

Costs of charitable activities include costs associated with delivering the Charity's projects.

**h) Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination.

**i) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**j) Fixed assets**

The only fixed asset held by the Trust is the Recreation Ground. As a piece of land, this asset is not subject to depreciation.

**k) Debtors**

Debtors are measured at their recoverable amounts.

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2022**  
**NOTES TO THE FINANCIAL STATEMENTS**

**l) Cash at bank and in hand**

Cash at bank and in hand consists entirely of cash balances held with the Trust's bankers.

**m) Creditors**

Creditors are measured at the amount required to settle the liability.

**n) Donated assets**

Donated assets are recognised at their fair value at the moment when they are transferred to the Charity. The Charity's normal depreciation rates are applied.

**1 Net income/(expenditure) for the year**

	<b>2021/22</b>	<b>2020/21</b>
<b>This is stated after charging:</b>	<b>£</b>	<b>£</b>
Independent examiner fees	45	55
	45	55

**2 Analysis of staff costs, and the cost of key management personnel**

	<b>2021/22</b>	<b>2020/21</b>
<b>Recharge of staff costs</b>	<b>£</b>	<b>£</b>
Staff Charge	20,646	20,706
	20,646	20,706
Average number of employees	1.0	1.0
	1.0	1.0

The charity does not employ any staff directly. Instead the employees Blandford Forum Town Council carry out work on behalf of the charity and charged accordingly. The average number of people who work in the grounds is one.

No employees had employee benefits in excess of £60,000 (2020/21: nil).

The charity trustees were not paid or received an other benefits from employment with the Charity in the year (2020/21: £nil), neither were they reimbursed expenses during the year (2020/21: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020/21: £nil).

The key management personnel of the charity, comprise the trustees and the Clerk. The total employee benefits of the key management personnel of the Charity was £Nil (2020/21: £0).

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2022**  
**NOTES TO THE FINANCIAL STATEMENTS**

<b>3 Analysis of fixed assets</b>	<b>2021/22</b>	<b>2020/21</b>
<b>LAND</b>	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 01/04/2021	250,000	250,000
Purchases during year	0	0
At 31/03/2022	<u>250,000</u>	<u>250,000</u>
 <b>Depreciation</b>		
At 01/04/2021	0	0
Charge for year	0	0
At 31/03/2022	<u>0</u>	<u>0</u>
 <b>Net Book Value</b>		
At 31/03/2022	<u>250,000</u>	<u>250,000</u>
 <b>4 Analysis of current assets</b>	 <b>2021/22</b>	 <b>2020/21</b>
	<b>£</b>	<b>£</b>
Trade debtors	2,254	0
Prepayments	17,698	17,395
VAT	2,456	3,492
	<u>22,408</u>	<u>20,887</u>
 <b>5 Analysis of current liabilities</b>	 <b>2021/22</b>	 <b>2020/21</b>
	<b>£</b>	<b>£</b>
Trade creditors	2,798	3,683
Tax and social security	0	0
Accruals	0	170
	<u>2,798</u>	<u>3,853</u>

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2022**  
**NOTES TO THE FINANCIAL STATEMENTS**

**6 Analysis of charitable funds**

Fund name	Fund balances brought forward	Income	Expenditure	Gains and (losses)	Fund balances carried forward
	£	£	£	£	£
Restricted funds	260,000	0	0		260,000
Unrestricted funds	12,580	40,871	(35,402)		18,049
<b>Total funds</b>	<b>272,580</b>	<b>40,871</b>	<b>(35,402)</b>	<b>0</b>	<b>278,049</b>

- (a) £250,000 of the Restricted funds represent the value of the land of the Recreation Ground. £10,000 relates to grant funding from the Charities Aid Foundation for the purposes of car park improvements.
- (b) The unrestricted funds are available to be spent for any purposes of the charity.

**7 Related Party Transactions**

Blandford Forum Town Council is the Trust's corporate Trustee. During the year the Council gave a grant of £35,396 to the trust for the maintenance of the cricket club pavilion and grounds, the Football Club and grounds and the Bowling Club and grounds, Equipment and Ground Maintenance, play area, car park, Insurance, water costs, Electricity, Admin Fees, Legal fees and staff costs.

The Council also makes a recharge for staff time spent carrying out work on behalf of the Trust. In 2020/21 this charge was £20,646.

There have been no other related party transactions in the reporting period that require disclosure.

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

No trustee expenses have been incurred.

## Linda Scott-Giles

---

**From:** Linda Scott-Giles  
**Sent:** 20 September 2021 11:29  
**To:** Rachael Harding  
**Subject:** RE: New password for using Charity Commission Online Services

Please can you put the following text on a post-it on Andy's desk? That will remind me to file it tomorrow.

Charity registration number: 301103  
Password: 7CE3UY7A

Best wishes,

Linda

Mrs Linda Scott-Giles  
BA Hons, CiLCA, PSLCC  
Town Clerk

Blandford Forum Town Council  
Town Clerk's Office  
Church Lane  
Blandford Forum  
Dorset  
DT11 7AD

Tel: 01258 454500  
Fax: 01258 454432

The office is open Monday to Friday 9.30am to 12.30pm.

### Disclaimer

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**Linda Scott-Giles**

---

**From:** digitalservices1 <digitalservices1@charitycommission.gov.uk>  
**Sent:** 22 September 2021 11:18  
**To:** Linda Scott-Giles  
**Subject:** Annual Return 2021, Trustees Annual Report and Accounts - confirmation of receipt CRM:0049911

## **Annual Return 2021, Trustees Annual Report and Accounts - confirmation of receipt**

Charity registration number: 301103  
Charity name: BARNES FOR A RECREATION GROUND

Thank you for submitting the Annual Return ,Trustees Annual Report and Accounts for the financial period ended on 31/03/2021.

The public register of charities will be updated in 24hrs to record submission of the annual return. If your charity is a charitable incorporated organisation (CIO) or the income is over £25,000 the accounts will also be available on the register in 24 hrs.

To print a copy of your Annual Return, please log in to the [Annual Return](#) service.

This email is an acknowledgement of receipt, it does not signify the Charity Commission's approval or acceptance of the content of the Annual Return, Trustees Annual Report and Accounts submitted or confirmation of compliance with the requirements of Part 8 of the Charities Act 2011. It is the trustees' responsibility to ensure that the information provided is correct and that the Accounts meet the requirements.

If this was an unauthorised submission please complete our [enquiry form](#).

We are interested to hear how easy you found it to complete the Annual Return 2021. Please let us know by completing our short survey [https://www.smartsurvey.co.uk/s/AR21\\_survey/](https://www.smartsurvey.co.uk/s/AR21_survey/)

Thank you

Charity Commission for England and Wales

**Please note that this is a system generated message, please do not reply to this email.**

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*You can update important charity details, such as the correspondent and trustees, easily and securely online using our [digital services](#) and choosing 'Update Charity Details'*

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This email has been scanned by the Symantec Email Security.cloud service.  
For more information please visit <http://www.symanteccloud.com>

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**BARNES FOR A RECREATION GROUND**

England & Wales - Charity number 301103

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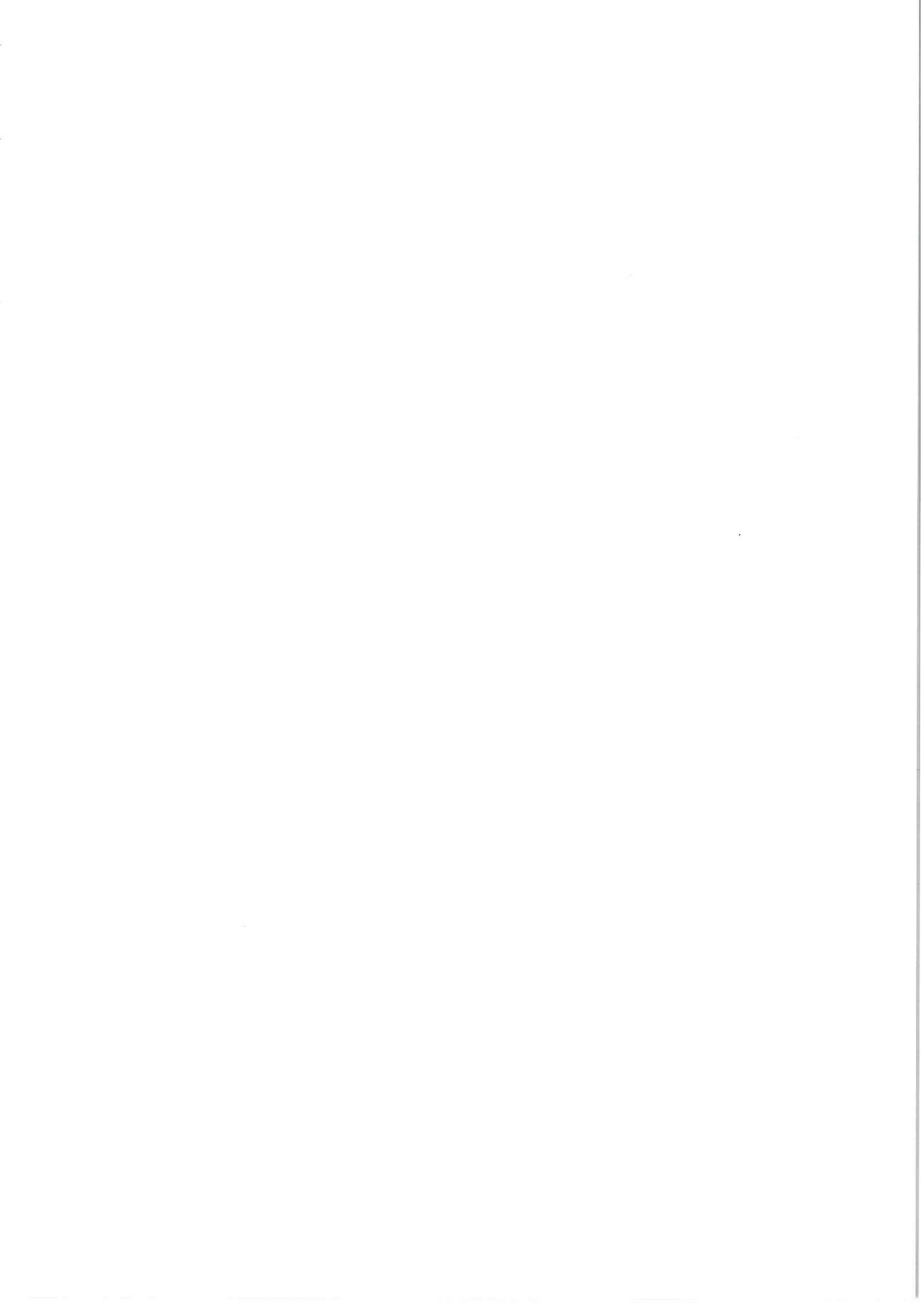
# Accounts

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**Barnes For A Recreation Ground**

**REGISTERED CHARITY NUMBER: 301103**

**ANNUAL REPORT INCLUDING  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2021**



## Barnes For A Recreation Ground

### FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2021

<b>CONTENTS</b>	<b>PAGE</b>
Trustees' Report	3-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10-14

## **Barnes For A Recreation Ground**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2021**

The Trustees present their annual report and financial statements of the Charity for the year ended 31st March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published on 16 July 2014. The accounts as presented give a true and fair view of the Trust's incoming resources and application of resources during the year and of its state of affairs at the the end of the year.

#### **Objectives and activities for the public benefit**

To maintain the Park Road Recreation Ground for the enjoyment of Blandford Forum residents and to maintain the buildings in proper order and insure against all risks.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future grant making policies for the year.

#### **Charity Trustees**

Blandford Forum Town Council is Corporate Trustee and will appoint all its Councillors as its Trustees to discharge its obligation to the charity.

#### **Grant making policy**

The Charity does not make any grants.

#### **Induction and training of trustees**

An existing Trustee advises newly appointed trustees of their duties, powers and roles. Training is offered on a need basis.

#### **Achievement and performance**

The Charity hires out the pavilion and grounds to the Bowling Club, the Football Club and the Cricket Club. It maintains the grounds providing sports facilities for the members of the public. The Cricket Club has been in a joint venture with Blandford Forum Town Council and the Trust to refurbish the cricket club Pavilion. All the pavilions have been refurbished providing modern facilities attracting more visitors and sports members to the clubs. There is also a play area for young children.

## **Barnes For A Recreation Ground**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2021**

#### **Financial Review**

The total income for 2020/21 is £40,582 which includes £2,500 in the form of grants and donations. £2,500 was received from Sports England for the final contribution towards the refurbishment of the Cricket Pavilion. Without the grants the income is £38,082 compared to income in 2019/20 of £40,537. The total expenditure for 2020/21 is £37,724 which includes expenditure of £5,396 for the labour, plant and material costs for the refurbishment of the Cricket Pavilion. Without the expenditure for the Cricket pavilion, the expenditure is £32,328 compared to expenditure in 2019/20 of £47,435. There is a surplus on the account as at 31st March 2021 of £2,858. The surplus for 2019/20 was £11,078 which included £10,000 received from the Charities Aid foundation which has not yet been spent, but is earmarked for the extension of the Recreation Ground car park and introduction of electric vehicle charging points.

#### **Investment policy and performance**

No Investments are held.

#### **Risk management**

The major risks that the Charity is exposed to have been identified and reviewed by the trustees and procedures established to manage this risk.

The main financial risk faced by the Charity is having enough money to pay the bills.

This is being managed by regular monitoring the budget, and reporting to the Trustees at least 3 times per year.

#### **Reserves policy**

The Trust holds restricted reserves of £260,000, £250,000 of which represents the value of the land of the Recreation Ground and £10,000 of which relates to grant funding from the Charities Aid Foundation for the purposes of car park improvements. It also holds £12,580 of unrestricted reserves. Funding from Blandford Forum Town Council is adjusted during the financial year in line with the projected outturn figures. These reserves have increased over the past two years due to lower expenditure as budgeted and the receipt of £10,000 from the Charities Aid Foundation in 2019/20.

## **Barnes For A Recreation Ground**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2021**

#### **Structure, governance and management**

The will proved 29th January 1914, Deed of Conveyance dated 12th February 1929 that in 1914 John Iles Barnes left £2,500 by will to the Mayor, Alderman and Burgess of Blandford Forum for the purposes of a recreation ground. The ground was purchased and over the years the remaining stock was expended on such things as laying out the bowling green and building a pavilion. The accounts dated January 1956 show the remained of the investments being sold in 1952 with a maintenance expenditure using all the funds and leaving a nil balance. It is believed from that time to present day the Town Council has paid for the upkeep of the Recreation Ground although there was a time after Local Government re-organisation in 1974 when the Distric Council took over the maintenance. With effect f rom 1st April 2009, the Charity has operated outside of Blandford Forum Town Council accounting systems. Barnes for A Recreation Ground is a registered charity, constituted under a trust deed dated 21/02/1929 and its registered charity number is 301103.

Meetings of the Charity are to be held 3 times per year. The Chairperson presides at a meeting. The Chairperson may exercise all the powers and duties in relation to conducting the meeting. The Clerk and RFO , are responsible for the day-to-day management of the Charity.

Blandford Forum Town Council is the Corporate Trustee.

#### **Contribution made by volunteers**

There were no Volunteer Contributions.

#### **Reference and administrative information**

##### **Trustees:**

Blandford Forum Town Council as Corporate Trustee

##### **Town Clerk**

Linda Scott-Giles

##### **Principal Office**

Town Clerks Office, Church Lane, Blandford Forum, DT11 7AD

Charity Number: 301103

##### **External Examiners**

Darkin Miller Limited, 24e Deverel Road, Charlton Down, DT2 9UD

##### **Bankers**

Lloyds Bank

**Barnes For A Recreation Ground**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st March 2021**

**Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

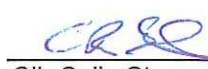
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on Monday 21<sup>st</sup> June and signed on their behalf by:  
2021

Signed:   
Name Cllr Lee Hitchings  
Trustee

Signed:   
Name Cllr Colin Stevens  
Trustee

## Independent examiner's report to the trustees of Barnes for a Recreation Ground

I report on the charity trustees on my examination of the accounts of the Barnes for a Recreation Ground for the year ended 31st March 2021.

### Responsibilities and basis of report

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


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

### Independent examiner's statement

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

1. accounting records were not kept 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.

**Signed:**   
**Name:** Rosie Darkin-Miller LLB (Hons) BFP FCA  
Institute of the Chartered Accountants in England and Wales  
**Address:** 24e Deverel Road, Charlton Down, Dorchester, Dorset DT2 9UD  
**Date:** 26/07/2021

Barnes For A Recreation Ground

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31st March 2021

	Note	Unrestricted £ Funds	Restricted Funds	Total funds £ 2021	Total funds 2020
<b>Income and endowments from:</b>					
Donations and legacies					
Grant from Blandford Forum Town Council		35,123	0	35,123	33,821
Charities Aid Foundation Donation		0	0	0	10,000
Sports England Grant for Cricket Club Refurb		0	2,500	2,500	47,500
Football Stadium Grant for Football Stand		0	0	0	12,729
Bowling Club		366	0	366	1,714
Cricket Club		2,276	0	2,276	3,520
Football Club		317	0	317	1,482
<b>Total income</b>		<b>38,082</b>	<b>2,500</b>	<b>40,582</b>	<b>110,766</b>
<b>Expenditure on:</b>					
Administration Fee		5,564	0	5,564	5,428
Legal Fees		55	0	55	18
Bowling Club		2,976	0	2,976	3,105
Cricket Club		2,896	0	2,896	4,753
Cricket Club Refurbishment		0	2,500	2,500	47,500
Electricity		979	0	979	859
Equipment / Grounds Maintenance		398	0	398	679
Football Club		839	0	839	1,724
Football Club Spectator Stand		0	0	0	12,729
Insurance		363	0	363	334
Play Area		80	0	80	80
Salary Costs (Charged out by BFTC)	2	20,706	0	20,706	22,069
Health & Safety		130	0	130	0
Ball Stop Fencing Maintenance		0	0	0	0
Water		238	0	238	410
<b>Total expenditure</b>		<b>35,224</b>	<b>2,500</b>	<b>37,724</b>	<b>99,688</b>
<b>Net income/(expenditure)</b>	1	<b>2,858</b>	<b>-</b>	<b>2,858</b>	<b>11,078</b>
Transfers between funds		0	0	0	0
Other recognised gains/(losses)		0	0	0	0
<b>Net movement in funds</b>		<b>2,858</b>	<b>-</b>	<b>2,858</b>	<b>11,078</b>
<b>Reconciliation of funds:</b>					
Total Funds brought forward		9,722	260,000	269,722	258,644
<b>Total Funds carried forward</b>		<b>12,580</b>	<b>260,000</b>	<b>272,580</b>	<b>269,722</b>

Barnes For A Recreation Ground


Balance Sheet as at 31st March 2021

	Note	Total funds 2020/21 £	Total funds 2019/20 £
<b>Fixed assets</b>	3	250,000	250,000
<b>Current assets</b>			
Debtors and prepayments	4	20,887	11,539
Cash at bank and in hand		5,546	30,536
<b>Total current assets</b>		<u>26,433</u>	<u>42,075</u>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	5	3,853	22,353
<b>Net current assets or liabilities</b>		<u>22,580</u>	<u>19,722</u>
<b>Total assets less current liabilities</b>		<u>272,580</u>	<u>269,722</u>
<b>The funds of the charity:</b>	6		
Restricted funds		260,000	260,000
Unrestricted funds		12,580	9,722
<b>Total charity funds</b>		<u>272,580</u>	<u>269,722</u>

The notes at pages 10-14 form part of these accounts.

Approved by the Trustees on Monday 21<sup>st</sup> June 2021 and signed on their behalf by:

Signed:





Name: Cllr Lee Hitchings  
Trustee

Name: Cllr Colin Stevens  
Trustee

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2021**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. Accounting Policies**

**a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**b) Funds structure**

The charity receives both restricted and unrestricted funds to enable it to carry out a programme of training and placements. Restricted funds are applied only for the purposes permitted by the donor and are shown separately in the accounts. Unrestricted funds may be applied for any of the charity's purposes.

**c) Income recognition**

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Donations are recognised when the Charity has received the funds. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2021**  
**NOTES TO THE FINANCIAL STATEMENTS**

**d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

**e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**f) Allocation of overhead and support costs**

Overhead and support costs have been allocated between charitable activities and governance. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

**g) Charitable activities**

Costs of charitable activities include costs associated with delivering the Charity's projects.

**h) Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination.

**i) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**j) Fixed assets**

The only fixed asset held by the Trust is the Recreation Ground. As a piece of land, this asset is not subject to depreciation.

**k) Debtors**

Debtors are measured at their recoverable amounts.

**l) Cash at bank and in hand**

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2021**  
**NOTES TO THE FINANCIAL STATEMENTS**

Cash at bank and in hand consists entirely of cash balances held with the Trust's bankers.

**m) Creditors**

Creditors are measured at the amount required to settle the liability.

**n) Donated assets**

Donated assets are recognised at their fair value at the moment when they are transferred to the Charity. The Charity's normal depreciation rates are applied.

**1 Net income/(expenditure) for the year**

	<b>2020-21</b>	<b>2019-20</b>
<b>This is stated after charging:</b>	<b>£</b>	<b>£</b>
Independent examiner fees	55	18
	55	18

**2 Analysis of staff costs, and the cost of key management personnel**

	<b>2020-21</b>	<b>2019-20</b>
<b>Recharge of staff costs</b>	<b>£</b>	<b>£</b>
Staff Charge	20,706	22,069
	20,706	22,069
Average number of employees	1.0	1.0
	1.0	1.0

The charity does not employ any staff directly. Instead the employees Blandford Forum Town Council carry out work on behalf of the charity and charged accordingly. The average number of people who work in the grounds is one.

No employees had employee benefits in excess of £60,000 (2019-20: nil).

The charity trustees were not paid or received an other benefits from employment with the Charity in the year (2020-2021: £nil), neither were they reimbursed expenses during the year (2020/21: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020-2021: £nil).

The key management personnel of the charity, comprise the trustees and the Clerk. The total employee benefits of the key management personnel of the Charity was £Nil (2020/21: £0).

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2021**  
**NOTES TO THE FINANCIAL STATEMENTS**

<b>3 Analysis of fixed assets</b>	<b>2020/21</b>	<b>2019/20</b>
<b>LAND</b>	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 01/04/2020	250,000	250,000
Purchases during year	0	0
At 31/03/2021	<u>250,000</u>	<u>250,000</u>
 <b>Depreciation</b>		
At 01/04/2020	0	0
Charge for year	0	0
At 31/03/2021	<u>0</u>	<u>0</u>
 <b>Net Book Value</b>		
At 31/03/2021	<u>250,000</u>	<u>250,000</u>
 <b>4 Analysis of current assets</b>	<b>2020/21</b>	<b>2019/20</b>
	<b>£</b>	<b>£</b>
Trade debtors	0	522
Prepayments	17,395	11,017
VAT	3,492	0
	<u>20,887</u>	<u>11,539</u>
 <b>5 Analysis of current liabilities</b>	<b>2020/21</b>	<b>2019/20</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,683	22,353
Tax and social security	0	0
Accruals	170	0
	<u>3,853</u>	<u>22,353</u>

**Barnes For A Recreation Ground**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2021**  
**NOTES TO THE FINANCIAL STATEMENTS**

**6 Analysis of charitable funds**

Fund name	Fund balances brought forward	Income	Expenditure	Gains and (losses)	Fund balances carried forward
	£	£	£	£	£
Restricted funds	260,000	2,500	(2,500)		260,000
Unrestricted funds	9,722	38,082	(35,224)		12,580
<b>Total funds</b>	<b>269,722</b>	<b>40,582</b>	<b>(37,724)</b>	<b>0</b>	<b>272,580</b>

- (a) Restricted funds have been provided for a variety of set purposes. During the year a restricted grant of £2,500 was received from Sports England for Cricket Club Refurbishment.
- (b) The unrestricted funds are available to be spent for any purposes of the charity.

**7 Related Party Transactions**

Related Party is Blandford Forum Town Council who give a grant of £35,123 to the trust for the maintenance of the cricket club pavilion and grounds, the Football Club and grounds and the Bowling Club and grounds, Equipment and Ground Maintenance, play area, car park, Insurance, water costs, Electricity, Admin Fees, Legal fees and staff costs.

There have been no related party transactions in the reporting period that require disclosure.

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

No trustee expenses have been incurred.

