

**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**

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## **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: [Signature]  
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>	1 -	<b>3,496</b>	<b>-</b>	<b>3,496</b>	<b>5,469</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>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>		<b>26,473</b>	<b>30,847</b>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	5	1,920	2,798
<b>Net current assets or liabilities</b>		<b>24,553</b>	<b>28,049</b>
<b>Total assets less current liabilities</b>		<b>274,553</b>	<b>278,049</b>
 <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>		<b>274,553</b>	<b>278,049</b>

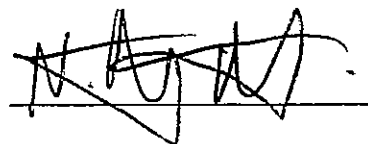
The notes at pages 8-12 form part of these accounts.

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

**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
	<u>20,646</u>	<u>20,646</u>
Average number of employees	<u>1.0</u>	<u>1.0</u>

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**

**3 Analysis of fixed assets**

**LAND**

**Cost**

At 01/04/2022

Purchases during year

At 31/03/2023

**2022/23**

**£**

250,000

0

250,000

**2021/22**

**£**

250,000

0

250,000

**Depreciation**

At 01/04/2022

Charge for year

At 31/03/2023

0

0

0

0

0

0

**Net Book Value**

At 31/03/2023

250,000

250,000

**4 Analysis of current assets**

**2022/23**

**£**

1,761

17,698

593

20,052

**2021/22**

**£**

2,254

17,698

2,456

22,408

**5 Analysis of current liabilities**

**2022/23**

**£**

1,920

0

0

1,920

**2021/22**

**£**

2,798

0

0

2,798

**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.