

# Stanley Turner Recreation Ground

Annual Accounts for the period 1 April 2020 to 31 March 2021

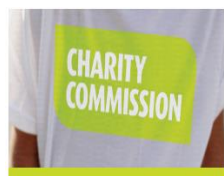
## Introduction

The Annual Accounts have been drawn up in accordance with guidance on the accounting and reporting framework applying to Charities in England and Wales for accounting periods ending after 31 March 2015, as set out in the Charity Commission document 'Charity Reporting and Accounting CC15c'.

There are three major influences on charity accounting and financial reporting:

- the minimum requirements for keeping accounting records applying to all charities (other than charitable companies) are set out in the Charities Act 2011
- the legal requirements for the preparation of accounts and reports, set out in Part 8 of the Charities Act 2011 and, where appropriate, the related Charities (Accounts and Reports) Regulations 2008
- Accounting and Reporting by Charities: Statements of Recommended Practice

In line with the requirements, the annual financial statement has been prepared on an 'accruals' basis. Non-company charities with gross income of over £250,000 during the year must prepare their accounts on the accruals basis in accordance with the SORP. They contain a balance sheet showing the charity's financial position at the end of the year, a statement of financial activities (SoFA) and explanatory notes. The SoFA should show all incoming resources, and resources expended during the year. These accounts are required, in accountancy terms, to show a 'true and fair view'.



STANLEY TURNER RECREATION GROUND			Charity No (if any)	305275	CC17a
Annual accounts for the period					
Period start date	01/04/2020	To	Period end date	31/03/2021	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>			-	-	-	-	-
Voluntary income	Grant income	S01	265,112	-	-	265,112	72,340
Activities for generating funds	Rents/Pitch hire	S02	1,784	-	-	1,784	16,129
Investment income		S03	-	-	-	-	-
<b>Incoming resources from charitable activities</b>		S04	-	-	-	-	-
<b>Other incoming resources</b>		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	266,896	-	-	266,896	88,469
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>			-	-	-	-	-
Costs of generating voluntary income	Contracts/Grounds Maintenance	S07	84,083	-	-	84,083	76,716
Fundraising trading costs	Utilities	S08	3,824	-	-	3,824	3,201
Investment management costs	Support costs	S09	2,854	-	-	2,854	4,567
<b>Charitable activities</b>		S10	-	-	-	-	-
<b>Governance costs</b>	Professional fees/insurance	S11	6,202	-	-	6,202	1,985
<b>Other resources expended</b>		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	96,964	-	-	96,964	86,469
<b>Net incoming/(outgoing) resources before transfers</b>		S14	169,932	-	-	169,932	2,000
<b>Gross transfers between funds</b>		S15	-	-	-	-	-

<b><i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i></b>	S16	169,932	-	-	169,932	2,000
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S17	- 157,618	-	-	- 157,618	-
Gains and losses on investment assets	S18	-	-	-	-	-
<b><i>Net movement in funds</i></b>	S19	12,314	-	-	12,314	2,000
<b>Total funds brought forward</b>	S20	438,500	-	-	438,500	-
<b><i>Total funds carried forward</i></b>	S21	450,814	-	-	450,814	-

## Section B

## Balance sheet

	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
<b>Tangible assets (Note 9)</b>	B01	460,430	-	-	460,430	438,500
	B02	-	-	-	-	-
<b>Investments (Note 10)</b>	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	460,430	-	-	460,430	438,500
<b>Current assets</b>						
<b>Stock and work in progress</b>	B05	-	-	-	-	-
<b>Debtors (Note 11)</b>	B06	1,674	-	-	1,674	-
<b>(Short term) investments</b>	B07	-	-	-	-	-
<b>Cash at bank and in hand</b>	B08	-	-	-	-	-
<b>Total current assets</b>	B09	1,674	-	-	1,674	-
<b>Creditors: amounts falling due within one year (Note 12)</b>	B10	11,290	-	-	11,290	-
<b>Net current assets/(liabilities)</b>	B11	- 9,616	-	-	9,616	-
<b>Total assets less current liabilities</b>	B12	450,814	-	-	450,814	438,500
<b>Creditors: amounts falling due after one year (Note 12)</b>	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-	-
<b>Net assets</b>	B15	450,814	-	-	450,814	438,500
<b>Funds of the Charity</b>						
<b>Unrestricted funds</b>	B16	450,814			450,814	438,500
	B17	-			-	-
<b>Restricted income funds (Note 13)</b>	B18		-		-	-

Endowment funds (Note 13)

B19

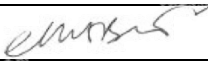
	-	-	-
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**Total funds**

B20

450,814	-	-	450,814	438,500
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Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Cllr Christine Brett	09/03/2022

## Note 1 Basis of preparation

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* ☒ Accounting Standards;
- or ☐ Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years

***Give details in this box of any material changes that have been made.***

## Note 2 Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

### INCOMING RESOURCES

#### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

#### Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

#### Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

#### Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

#### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

#### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### Investment income

This is included in the accounts when receivable.

#### Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

### EXPENDITURE AND LIABILITIES

#### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

#### Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C

Notes to the accounts

(cont)

Note 3

Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year	Last year
		£	£
Voluntary income	Grants	265,112	72,340
		-	-
		-	-
		-	-
		-	-
	Total	265,112	72,340
Activities for generating funds	Rents	1,628	2,683
	Pitch Hire	156	13,446
		-	-
		-	-
		-	-
	Total	1,784	16,129



**Section C****Notes to the accounts****(cont)****Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>	Contracts	80,767	75,675
	Repairs & Maintenance	2,996	651
	Upkeep of Grounds	320	390
	<b>Total</b>	<b>84,083</b>	<b>76,716</b>
<b>Fundraising trading costs</b>	Electricity	2,380	787
	Water Charges	1,249	2,090
	Water Hygiene Testing	194	324
	<b>Total</b>	<b>3,824</b>	<b>3,201</b>
<b>Investment management costs</b>	Direct Support Service Costs	2,854	4,567
	<b>Total</b>	<b>2,854</b>	<b>4,567</b>
<b>Governance costs</b>	Insurance	602	565
	Independent Examiners Fees	5,600	1,400
	Valuation/ survey Fees	-	20
	<b>Total</b>	<b>6,202</b>	<b>1,985</b>

**Section C****Notes to the accounts****(cont)****Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
Departmental Support	-	-	2,854	2,854
<b>Total</b>	<b>-</b>	<b>-</b>	<b>2,854</b>	<b>2,854</b>

**Note 6****Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
0	0

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid, please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
2,000	2,000

**Section C****Notes to the accounts****(cont)****Note 9****Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**9.1 Cost or valuation**

	Freehold land & buildings  £	Other land & buildings  £	Plant, machinery and motor vehicles  £	Fixtures, fittings and equipment  £	Payments on account and assets under construction  £	Total  £
Balance brought forward	-	438,500	-	-	-	438,500
Additions	-	179,548	-	-	-	179,548
Revaluations	-	- 157,618	-	-	-	- 157,618
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	460,430	-	-	-	460,430

## 9.2 Accumulated depreciation and impairment provisions

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

## 9.3 Net book value

Brought forward	-	438,500	-	-	-	438,500
Carried forward	-	460,430	-	-	-	460,430

## 9.4 Revaluation

*If any fixed assets have been revalued, please give details of the valuer and method of valuation*

Recommended uplift % provided by valuer (WHE)

## Section C

## Notes to the accounts

(cont)

### Note 11 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

#### Analysis of debtors

#### Trade debtors

#### Amounts due from subsidiary and associated undertakings

#### Other debtors

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
1,674	-	-	-
-	-	-	-
-	-	-	-

Prepayments and accrued income	-	-	-	-
<b>Total</b>	<b>1,674</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Note 12 Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

### 12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	5,690	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	5,600	-	-	-
<b>Total</b>	<b>11,290</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 12.2 Security over assets

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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Section C	Notes to the accounts	(cont)
<b>Note 15</b>	<b>Additional Disclosures</b>	
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		
<u>Change to Accounting Policies</u> - For the Year ended 31 March 2021, the accounts have been produced on an accruals basis as the amount of grant income has exceeded the £250k threshold. The comparatives for the year ended 31 March 2020 are on a receipts and payments basis.		

# Stanley Turner Recreation Ground

Trustee's Annual Report for the period 1 April 2020 to 31 March 2021

## Reference and Administration Details

<i>Registered Charity Number</i>	305275
<i>Charity's principal address</i>	Southover House Southover Road Lewes East Sussex BN7 1AB
<i>Principal Contact</i>	Head of Legal Services and Monitoring Officer
<i>Names of the Charity Trustees who manage the Charity</i>	Lewes District Council is sole Trustee of the Charity.

## Structure, governance and management

<i>Description of the Charity's trusts</i>	
<i>(a) Type of governing document</i>	Deed dated 4 April 1934.
<i>(b) How the Charity is constituted</i>	Trust
<i>(c) Trustee selection methods</i>	All elected Councillors of Lewes District Council acting collectively as the Council.

### *Additional governance issues*

The election of Councillors to the District Council takes place every four years, when residents who are on the Register of Electors are entitled to vote within their ward. The last elections in Lewes District were held in May 2019. Candidates for election must satisfy the following criteria on the day they are nominated and on polling day they:

- must be at least 18 years old
- be a British citizen, an eligible Commonwealth citizen, or a citizen of any member state of the European Union

They must also meet at least one of the four following qualifications:

- they are registered as a local government elector for the local authority area in which they wish to stand from the day of nomination; or
- they have occupied as an owner or tenant any land or other premises in the local authority area during the whole of the 12 months before the day of nomination; or
- their main or only place of work during the 12 months prior to the day of nomination has been in the local authority area; or
- they have lived in the local authority area during the whole of the 12 months before the day of nomination.

A person may not be eligible to stand as a Councillor if he/she:

- is the subject of a bankruptcy restrictions order or interim order; or
- has been sentenced to a term of imprisonment of three months or more (including a suspended sentence) without the option of a fine, during the five years before election day; or
- has been convicted of a corrupt or illegal practice by an election court; or
- works for the Council or holds a politically restricted post with another council

The operational management and operation of the area of land which constitutes the 'Stanley Turner Recreation Ground' is carried out in accordance with Lewes District Council's corporate governance arrangements. The Council has several systems and documents in place to ensure that it has effective corporate governance. These include the Council's Constitution, Council Plan, Medium Term Financial Strategy and Whistleblowing Policy.

The Council reviews its corporate governance arrangements against national best practice. The Audit and Standards Committee periodically reviews the Lewes District Council Local Code of Corporate Governance, most recently in September 2017. The Local Code brings together all the Council's corporate governance arrangements in one place and identifies several issues to be addressed that will improve the Council's approach. It has seven core principles, listed below. Of these, Principle D is the one with the least correlation with the framework which was in place for the period covered by this Annual Report. While the wording of the principles has been revised, there is a good deal of commonality between the sub principles.

- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
- B. Ensuring openness and comprehensive stakeholder engagement
- C. Defining outcomes in terms of sustainable economic, social, and environmental benefits
- D. Determining the interventions necessary to optimise the achievement of the intended outcomes
- E. Developing the Council's capacity, including the capability of its leadership and the individuals within it
- F. Managing risks and performance through robust internal control and strong public financial management
- G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability

The Local Code shows under each core principle

- A number of supporting principles
- The methods used to achieve the core principle
- The evidence which will be available to demonstrate achievement of the core principle

The Local Code is published on the Council's website at

<https://lewes.cmis.uk.com/cmis5/Meetings/tabid/70/ctl/ViewMeetingPublic/mid/505/Meeting/643/Committee/192/Default.aspx>

There is a clear distinction between the Council's own decision-making process (for example in respect of assessing and providing financial contributions to the Trust and managing the Council's corporate assets) and the Council's role as Sole Trustee. This is achieved by having a formal break at the end of Council meetings before moving on to consider business as Sole Trustee. Such business includes the annual approval of the Trustee's Annual Report and accounts.

## Objectives and activities

<i>Summary of objects</i>	The object of the Charity shall be the provision and maintenance of the Stanley Turner Recreation Ground for the benefit of the public generally and especially the inhabitants of the District of Lewes in the County of East Sussex.
<i>Summary of the main activities undertaken for the public benefit in relation to these objects</i>	The Trustee has complied with its duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising its powers or duties. This area of land was made accessible and available to the public through the Council's 'Parks and Open Spaces' service.

## Achievements and performance

The land was available for use during 2020/2021 and was maintained by Lewes District Council's Grounds Maintenance Contractor.

## Financial Review

Brief statement on the Charity's policy on reserves	Lewes District Council provides an annual grant to the value of the shortfall between receipts received and payments made. As a result, adverse fluctuations in spending needs or income do not have an impact on the overall financial position of the Recreation Ground. For this reason, reserves or balances are not retained.
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Financial review	<p>The main items of expenditure were £179,548 capital expenditure in respect of Recreation Ground Improvements and £84,083 in respect of grounds maintenance. The only sources of income, other than the grant, were rents (£1,628) and hire charges for sports pitches (£156).</p> <p>The Annual Accounts for 2020/2021 is appended. It includes notes of key variations in cost and income between years.</p>
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## Declaration

The Council as trustee declares that it has approved the Trustee's report above.

Signed on behalf of the Charity's Trustee

*Signature*



*Full name*

Councillor Christine Brett

*Date*

9 March 2022



## **Independent examiner's report to the trustees of Stanley Turner Recreation Ground**

I report to the trustees on my examination of the accounts of Stanley Turner Recreation Ground (the Trust) for the year ended 31 March 2021.

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

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

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

### **Independent examiners statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than the 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



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