

OUGHTIBRIDGE WAR MEMORIAL RECREATION GROUND

England & Wales · Charity number 503507

Details

Other names OUGHTIBRIDGE WAR MEMORIAL SPORTS CLUB

Status Registered

Legal form Other

Registered 1974-08-02

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

Contact

Address 11 Clough Grove
Oughtibridge
Sheffield
South Yorkshire
S35 0JU

Phone 01142862866

Website owmsc.co.uk

Activities

Objects: RECREATION GROUND FOR GENERAL BENEFIT OF INHABITANTS.

Activities: OUTDOOR SPORTS.

Classification

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

Geography

- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£70,885	£56,352	-	-
2023-10-31	£20,779	£26,715	-	-
2022-10-31	£12,546	£21,047	-	-
2021-10-31	£24,662	£20,351	-	-
2020-10-31	£30,888	£30,316	-	-

Trustees

Name	Role	Appointed
IAN CHRISTOPHER SANDERSON		2013-04-28
KEVIN PURSALL		
STEPHEN HILL		

Linked charities

- TRUST FUND FOR THE OUGHTIBRIDGE WAR MEMORIAL RECREATION GROUND (503507-1)

OUGHTIBRIDGE WAR MEMORIAL RECREATION GROUND

England & Wales - Charity number 503507

Accounts

Charity number: 503507

Oughtibridge War Memorial Recreation Ground

Report and financial statements

Year ended

31 October 2024

Oughtibridge War Memorial Recreation Ground
Annual report and financial statements for the year ended 31 October 2024

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Report of the Trustees

The trustees submit their annual report and financial statements for the year ended 31 October 2024. The trustees confirm that these statements with the Charities Act 2011, the provisions of the Charities SORP (FRS102) and with the Charity's governing instrument.

Reference and Administrative Information

The charity was founded in 1974 and is registered with the Charity Commission under charity number 50307

Registered office: 44 Alford Avenue, Oughtibridge, Sheffield, S35 0JQ

Bankers: NatWest Bank Plc., 42 High Street, Sheffield, S1 2GE

Directors and trustees

The trustees serving during the year and since year-end were as follows:

Kevin Pursall
Stephen Hill
Ian Sanderson

Structure, governance and management

Governing Document

The Charity is governed by its Trust deed dated 1974 and last amended in 1987

Organisational Management

The Charity is governed by an Executive /committee made up of the trustees of the charity together with additional members made up of representatives of the user groups of the charities facilities. The Executive Committee meets on a monthly basis to make all decisions in the running of the charity. However, overall, the charity trustees are legally responsible for the overall management of the charity.

Appointment of trustees

The role of the trustees is to ensure that it oversees the work of the charity effectively. Should any variances occur, new trustees will be appointed at the AGM following nomination by members but appointment will be at the sole discretion of the remaining legal trustees.

Trustee induction and training

New trustees receive appropriate induction and training, which will include:

- The obligations and responsibilities of trustees

- The main documents that set out the operational framework of the trust including the Trust Deed
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives.

Trustees are expected to keep up to date with the trust's affairs in order to provide effective governance.

Group Structure and Relationships

The charity has a wholly owned subsidiary, Trust Fund for the Oughtibridge War Memorial Recreation Ground. Its results are consolidated within these accounts.

Risk management

The charity believes that risk management is an essential part of its management process. A review of the charity's risk management processes is undertaken on an annual basis and the trustees are satisfied that the major risk identifies are adequately mitigated where necessary

Objectives and activities

The Charity's objects, as set out in its Trust Deed, are the provision of a recreational ground for the general benefit of the inhabitants of the Oughtibridge area.

Achievements and performance

During the year to 31 October 2024, the Recreation Ground enjoyed a full year of sporting activities.

The Recreation Ground organised and held a successful music festival in August

Plans for the future

The plans for the future surround the further promotion of the grounds and facilities for sporting events to benefit the village of Oughtibridge and surrounding areas.

A music festival in the summer of 2025 is in the planning stage.

Financial Review and Results for the Year

With the benefit of a Main grant, for consultancy in respect of financial support, in addition to the trading activities of the Recreation Ground and the resident sports teams, and the successful music festival resulted in a surplus of £14,533 compared to the previous year's loss of £5,396

Investment powers

Under the Trust deed the trust has the power to invest in any way the Trustees considers appropriate to meet the trust's objectives.

Reserves policy

The Board has considered the Trust's need for reserves in the light of the main risks facing the charity. In the present financial situation, they recognise that it is important for the trust to work

towards a position where it holds unrestricted cash reserves equivalent to an agreed number of months of operating costs, ideally at least six months.

Accounting and Reporting Responsibilities

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give true and fair view of its financial activities during the year and of its financial position at the end of the year. In preparing the accounts the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the accounts
- Prepare the accounts on a going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The trustees are responsible for keeping accounting records which are such as to be disclosed, with reasonable accuracy, the financial position of the Charity at any time, and to enable them as trustees to ensure that the accounts comply with charity law. The trustees are also responsible for safeguarding the Charity's assets and ensuring their proper application in accordance with Charity Law, and hence for taking reasonable steps for the prevention and detections of error, fraud and other irregularities.

Approved by the trustees on 31/3/25 and signed on its behalf



K Pursall
Trustee

Consolidated statements of financial activities for the year ended 31 October 2024

	Note	Unrestricted funds £	Restricted funds £	Total this year £	Total last year £
Incoming resources					
Incoming resources from generated funds		-	-	-	-
Voluntary income	2	23,471	-	23,471	10,000
Investment income		145	-	145	79
Incoming resources from charitable activities		47,269	-	47,269	10,700
Other incoming resources		-	-	-	-
<i>Total incoming resources</i>		<u>70,885</u>	<u>-</u>	<u>70,885</u>	<u>20,779</u>
Resources expended					
Costs of Generating Funds		-	-	-	-
Costs of generating voluntary income	3	5,003	-	5,003	9,996
Charitable activities					
Event costs		26,043		26,043	65
Cost of maintenance of recreation ground	3	21,246	3,661	24,907	16,254
Governance costs	3	<u>400</u>	<u>-</u>	<u>400</u>	<u>400</u>
<i>Total resources expended</i>	3	<u>52,691</u>	<u>3,661</u>	<u>56,352</u>	<u>26,715</u>
<i>Net incoming/(outgoing) resources before other Other recognised gains/(losses)</i>		<u>18,194</u>	<u>(3,661)</u>	<u>14,533</u>	<u>(5,936)</u>
<i>Net movement in funds</i>		18,194	(3,661)	14,533	(5,936)
Total funds brought forward		<u>139,564</u>	<u>130,298</u>	<u>269,862</u>	<u>275,799</u>
<i>Total funds carried forward</i>	7	<u><u>157,758</u></u>	<u><u>126,637</u></u>	<u><u>284,395</u></u>	<u><u>269,862</u></u>

Consolidated and charity balance sheet at 31 October 2024

	Note	Group & charity 2024 £	Group & charity 2023 £
Fixed assets			
Tangible assets	4	263,165	248,334
		263,165	248,334
Current Assets			
Stock		-	-
Debtors	5	5,638	1,639
Cash at Bank and in hand		19,038	28,019
		24,676	29,657
Creditors: amounts falling due within one year	6	3,448	8,131
		21,228	21,527
Net current assets			
		284,395	269,862
Funds			
Unrestricted funds	7,8	157,758	139,564
Restricted funds	7,8	126,637	130,298
		284,395	269,862
Total funds			
		284,395	269,862

The financial statements were approved and authorised for issue by the trustees and signed on its behalf on

K Pursall
Trustee

Consolidated cash flow statement for the year ended 31 October 2024

	Note	2024	2023
		£	£
Net cash inflow from operating activities	11	14,615	3,470
Returns on investments and servicing of finance	11	145	79
Capital expenditure and financial investment	11	<u>(23,741)</u>	<u>-</u>
Increase in cash in the year	11	<u><u>(8,981)</u></u>	<u><u>3,549</u></u>

Reconciliation of net cash flow to movements in net funds

	2024	2023
	£	£
Increase in cash in the period	(8,981)	3,549
Net opening funds	<u>28,019</u>	<u>24,469</u>
Net closing funds	11 <u><u>19,038</u></u>	<u><u>28,019</u></u>

The notes on pages 9 - 16 form part of these financial statements

Notes forming part of the financial statements for the year ended 31 Oct 2024

1. Accounting Policies

Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and the historical cost convention. The financial statements have been prepared in accordance with the Charities SORP (FRS102).

The Statement of financial activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking, Trust Fund for the Oughtibridge War Memorial Recreation Ground. The results of the subsidiary are consolidated on a line-by-line basis.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund, the aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds are funds, which have been designated by the trustees for a particular purpose as described in note 8. These form part of unrestricted funds, as the donors of these funds stipulated no particular purpose for their uses.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific points are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and legacies and is included in full in the Statement of Financial Activities when received. Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate. Donations for purposes restricted by the wishes of the donor are taken to restricted funds where these wishes are legally binding on the trustees.
- Investment Income is included when receivable and represents interest received on the company's cash deposits.
- Fees and similar income for services and the use of premises are accounted for in the period in which the service is provided.

- Donated facilities and services are included at the value to the charity where this can be quantified and a third party is bearing a cost. No amounts are included in the financial services donated by volunteers

Resources expended

All expenditure is accounted for on an accruals basis and as a liability is incurred. It is reported as part of the expenditure to which it relates:

- Cost of generating funds comprise the costs associated with attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including staffing and other overhead costs.
- Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight-line basis over their expected useful economic lives as follows:

Land and buildings	2% straight line
Plant and machinery	10% straight line
Furniture, fixtures and equipment	25% straight line

Investments

Investments are stated at market value at the balance sheet date.

2 Voluntary income

Donations and grants totalling £23,471 (2023 - £10,000) were received.

3. Total resources expended

	Maintenance of recreational grounds	Governance	Total 2024	Total 2023
	£	£	£	£
Costs directly allocated to activities				
Insurance	2,573		2,573	1,857
Licences	423		423	553
Light & heat	2,719		2,719	2,496
Printing, postage and stationery	725		725	117
Rates	1,717		1,717	1,423
Audit		400	400	400
Sundry costs	336		336	99
Telephone	387		387	307
Repairs and maintenance	7,117		7,117	2,407
Depreciation	8,910		8,910	6,995
Finance costs	-		-	-
	<hr/>		<hr/>	<hr/>
Total resources expended	<u>24,907</u>	<u>400</u>	<u>25,307</u>	<u>16,654</u>

No trustees received remuneration in the period

4. Tangible assets – charity and group

	freehold land and buildings	plant and machinery	fixtures, fittings & Equipment	Total
	£	£		£
<i>Cost or valuation</i>				
At 1 November 2023	323,078	21,486	9,832	354,396
Additions	-	4,220	19,521	23,741
Disposals				-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 October 2024	323,078	25,706	29,353	378,137
<i>Depreciation</i>				
At 1 November 2023	74,913	21,486	9,663	99,067
Charge for year	6,457	352	2,101	8,910
Disposals				-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 October 2024	81,370	21,838	11,764	114,972
<i>Net book value</i>				
At 31 October 2023	248,165	-	169	248,334
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 October 2024	241,708	3,868	17,589	263,165

Freehold land and buildings include four acres of land at Oughtibridge which was gifted to the organisation in 1921 and a further piece of land adjoining the above land which was acquired in 1972 for £1.

5. Debtors

	Group & Charity 2024	Group & Charity 2023
	£	£
Prepayments	5,638	1,639
	<hr/> <hr/>	<hr/> <hr/>
Debtors	5,638	1,639
	<hr/> <hr/>	<hr/> <hr/>

6. Creditors: amounts falling due within one year

	Group & charity 2024 £	Group & charity 2023 £
Accruals and deferred income	3,448	8,131
Total Creditors balance under one year	3,448	8,131

7. Statement of funds

	At 1 Nov 2023 £	Incoming resources £	Outgoing resources £	At 31 Oct 2024 £
Unrestricted fund - General	73,634	54,414	51,787	76,261
Unrestricted fund - Designated	65,930	16,471	904	81,497
Unrestricted funds - total	139,564	70,885	52,691	157,757
Restricted fund	130,299	0	3,661	126,638
	269,862	70,886	56,352	284,395

The general fund represents the free funds of the charity, which are not designated for particular purposes.

The designated funds represents funds allocated by the trustees for the purpose of rebuilding the pavilion buildings following the flood in June 2007 which destroyed the original building.

The restricted funds are restricted by the wishes of the donors and are described in note 9.

8. Analysis of group net assets between funds

	Restricted funds	General funds	Total
	£	£	£
Fund balances at 31 October 2024 are represented by:			
Tangible fixed assets	126,638	136,528	263,166
Investments		-	-
Current assets		24,677	24,677
Current liabilities		(3,448)	(3,448)
	126,638	157,758	284,395
Total net assets	126,638	157,758	284,395

9. Restricted funds Sheffield Town Trust

	Balance 01-Nov-23	Movement in resources		Balance 31-Oct-24
	£	Incoming	Outgoing	£
		£	£	
Plant & Machinery	-		-	-
Freehold Land & Buildings	130,299	0	3,661	126,638
	130,299	0	3,661	126,638
Total Restricted funds	130,299	0	3,661	126,638

There were no further donations during the year towards the building work of the replacement pavilion building following the floods.

The expenditure represents the depreciation of the assets.

10. Subsidiary organisation

The charity owns the Trust Fund for the Oughtibridge War Memorial Recreation Ground, which held an investment to generate income towards the maintenance of the Oughtibridge War Memorial Recreation Ground. The investment was realised in 2013

11. Cash flow information for the group

a. Reconciliation of changes in resources to net inflow from operating activities

	2024	2023
	£	£
Net incoming resources before interest	14,388	(6,015)
Depreciation	8,910	6,995
(increase)/decrease in stocks	-	-
(increase)/decrease in debtors	(3,999)	(202)
Increase/(decrease) in creditors	(4,684)	2,692
	<u>14,615</u>	<u>3,470</u>
Net cash inflow from operating activities	<u>14,615</u>	<u>3,470</u>

b. Capital expenditure and financial investment

Payment to acquire tangible fixed assets	23,741	-
Proceeds from sale of investment	-	-
	<u>23,741</u>	<u>-</u>

c. Returns on investment and service of finance

Interest received	145	79
Investment Income	-	-
	<u>145</u>	<u>79</u>

Net Closing funds

	<u>(8,981)</u>	<u>3,549</u>
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d. Analysis of net funds / debt

Cash at bank and in hands		
At 1 November 2023	28,019	24,469
Cashflow	(8,981)	3,549
	<u>19,038</u>	<u>28,019</u>
At 31 October 2024	<u>19,038</u>	<u>28,019</u>

12. Capital commitments

At 31 October 2024 the charity was not committed to any expenditure:

13. Income and expenditure account

These financial statements consolidate the results of the charity and its subsidiary, Trust Fund for the Oughtibridge War Memorial Recreation Ground. A separate SOFA for the charity itself is not presented because the charity has taken advantage of the exceptions afforded by the Charities SORP (FRS102).

14. Ultimate controlling party

There is no overall controlling party.

Charity number: 503507

Oughtibridge War Memorial Recreation Ground

Report and financial statements

Year ended

31 October 2024

Oughtibridge War Memorial Recreation Ground
Annual report and financial statements for the year ended 31 October 2024

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Approved by the trustees on 31/3/25 and signed on its behalf



K Pursall
Trustee

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<i>Net incoming/(outgoing) resources before other</i>		18,194	(3,661)	14,533	(5,936)
Other recognised gains/(losses)					
<i>Net movement in funds</i>		18,194	(3,661)	14,533	(5,936)
Total funds brought forward		<u>139,564</u>	<u>130,298</u>	<u>269,862</u>	<u>275,799</u>
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Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific points are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and legacies and is included in full in the Statement of Financial Activities when received. Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate. Donations for purposes restricted by the wishes of the donor are taken to restricted funds where these wishes are legally binding on the trustees.
- Investment Income is included when receivable and represents interest received on the company's cash deposits.
- Fees and similar income for services and the use of premises are accounted for in the period in which the service is provided.

- Donated facilities and services are included at the value to the charity where this can be quantified and a third party is bearing a cost. No amounts are included in the financial services donated by volunteers

Resources expended

All expenditure is accounted for on an accruals basis and as a liability is incurred. It is reported as part of the expenditure to which it relates:

- Cost of generating funds comprise the costs associated with attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including staffing and other overhead costs.
- Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight-line basis over their expected useful economic lives as follows:

Land and buildings	2% straight line
Plant and machinery	10% straight line
Furniture, fixtures and equipment	25% straight line

Investments

Investments are stated at market value at the balance sheet date.

2 Voluntary income

Donations and grants totalling £23,471 (2023 - £10,000) were received.

3. Total resources expended

	Maintenance of recreational grounds	Governance	Total 2024	Total 2023
	£	£	£	£
Costs directly allocated to activities				
Insurance	2,573		2,573	1,857
Licences	423		423	553
Light & heat	2,719		2,719	2,496
Printing, postage and stationery	725		725	117
Rates	1,717		1,717	1,423
Audit		400	400	400
Sundry costs	336		336	99
Telephone	387		387	307
Repairs and maintenance	7,117		7,117	2,407
Depreciation	8,910		8,910	6,995
Finance costs	-		-	-
	<hr/>		<hr/>	<hr/>
Total resources expended	<u>24,907</u>	<u>400</u>	<u>25,307</u>	<u>16,654</u>

No trustees received remuneration in the period

4. Tangible assets – charity and group

	freehold land and buildings	plant and machinery	fixtures, fittings & Equipment	Total
	£	£		£
<i>Cost or valuation</i>				
At 1 November 2023	323,078	21,486	9,832	354,396
Additions	-	4,220	19,521	23,741
Disposals				-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 October 2024	323,078	25,706	29,353	378,137
<i>Depreciation</i>				
At 1 November 2023	74,913	21,486	9,663	99,067
Charge for year	6,457	352	2,101	8,910
Disposals				-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 October 2024	81,370	21,838	11,764	114,972
<i>Net book value</i>				
At 31 October 2023	248,165	-	169	248,334
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 October 2024	241,708	3,868	17,589	263,165

Freehold land and buildings include four acres of land at Oughtibridge which was gifted to the organisation in 1921 and a further piece of land adjoining the above land which was acquired in 1972 for £1.

5. Debtors

	Group & Charity 2024	Group & Charity 2023
	£	£
Prepayments	5,638	1,639
	<hr/> <hr/>	<hr/> <hr/>
Debtors	5,638	1,639
	<hr/> <hr/>	<hr/> <hr/>

6. Creditors: amounts falling due within one year

	Group & charity 2024 £	Group & charity 2023 £
Accruals and deferred income	3,448	8,131
Total Creditors balance under one year	<u>3,448</u>	<u>8,131</u>

7. Statement of funds

	At 1 Nov 2023 £	Incoming resources £	Outgoing resources £	At 31 Oct 2024 £
Unrestricted fund - General	73,634	54,414	51,787	76,261
Unrestricted fund - Designated	65,930	16,471	904	81,497
Unrestricted funds - total	139,564	70,885	52,691	157,757
Restricted fund	130,299	0	3,661	126,638
	<u>269,862</u>	<u>70,886</u>	<u>56,352</u>	<u>284,395</u>

The general fund represents the free funds of the charity, which are not designated for particular purposes.

The designated funds represents funds allocated by the trustees for the purpose of rebuilding the pavilion buildings following the flood in June 2007 which destroyed the original building.

The restricted funds are restricted by the wishes of the donors and are described in note 9.

8. Analysis of group net assets between funds

	Restricted funds	General funds	Total
	£	£	£
Fund balances at 31 October 2024 are represented by:			
Tangible fixed assets	126,638	136,528	263,166
Investments		-	-
Current assets		24,677	24,677
Current liabilities		(3,448)	(3,448)
	<u>126,638</u>	<u>157,758</u>	<u>284,395</u>
Total net assets	<u><u>126,638</u></u>	<u><u>157,758</u></u>	<u><u>284,395</u></u>

9. Restricted funds Sheffield Town Trust

	Balance 01-Nov-23	Movement in resources		Balance 31-Oct-24
	£	Incoming	Outgoing	£
		£	£	
Plant & Machinery	-		-	-
Freehold Land & Buildings	130,299	0	3,661	126,638
	<u>130,299</u>	<u>0</u>	<u>3,661</u>	<u>126,638</u>
Total Restricted funds	130,299	0	3,661	126,638

There were no further donations during the year towards the building work of the replacement pavilion building following the floods.

The expenditure represents the depreciation of the assets.

10. Subsidiary organisation

The charity owns the Trust Fund for the Oughtibridge War Memorial Recreation Ground, which held an investment to generate income towards the maintenance of the Oughtibridge War Memorial Recreation Ground. The investment was realised in 2013

11. Cash flow information for the group

a. Reconciliation of changes in resources to net inflow from operating activities

	2024	2023
	£	£
Net incoming resources before interest	14,388	(6,015)
Depreciation	8,910	6,995
(increase)/decrease in stocks	-	-
(increase)/decrease in debtors	(3,999)	(202)
Increase/(decrease) in creditors	(4,684)	2,692
	<u>14,615</u>	<u>3,470</u>
Net cash inflow from operating activities	<u>14,615</u>	<u>3,470</u>

b. Capital expenditure and financial investment

Payment to acquire tangible fixed assets	23,741	-
Proceeds from sale of investment	-	-
	<u>23,741</u>	<u>-</u>

c. Returns on investment and service of finance

Interest received	145	79
Investment Income	-	-
	<u>145</u>	<u>79</u>

Net Closing funds

	<u>(8,981)</u>	<u>3,549</u>
--	----------------	--------------

d. Analysis of net funds / debt

Cash at bank and in hands		
At 1 November 2023	28,019	24,469
Cashflow	(8,981)	3,549
	<u>19,038</u>	<u>28,019</u>
At 31 October 2024	<u>19,038</u>	<u>28,019</u>

12. Capital commitments

At 31 October 2024 the charity was not committed to any expenditure:

13. Income and expenditure account

These financial statements consolidate the results of the charity and its subsidiary, Trust Fund for the Oughtibridge War Memorial Recreation Ground. A separate SOFA for the charity itself is not presented because the charity has taken advantage of the exceptions afforded by the Charities SORP (FRS102).

14. Ultimate controlling party

There is no overall controlling party.

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/
members of

Oughtibridge War Memorial Recreation Ground

On accounts for the year
ended

31 October 2024

Charity no
(if any)

503507

Set out on pages

1 – 3

**Respective responsibilities
of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts

Seachelle Consulting Limited


Chartered Management Accountants

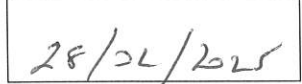
present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave been met

Signed: 

Date: 

Name: Sean Fowler, ACMA CGMA

Relevant professional qualification(s) or body (if any):

Chartered Institute of Management Accountants (CIMA)

Address: 24 Orchard Street
Oughtibridge
Sheffield, S35 0HL

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.

OUGHTIBRIDGE WAR MEMORIAL RECREATION GROUND

England & Wales - Charity number 503507

Accounts



Trustees' Annual Report for the period

From 1 Nov 2019 To 31 Oct 2020

Charity name: Oughtibridge war memorial Recreation Ground

Charity registration number: 503507

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The provision of a recreational ground for the general benefit of the inhabitants of the Oughtibridge area.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Football for four senior teams, including one ladies; cricket for two senior teams and two junior teams. HQ for a ladies running club. Annual fireworks display.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have followed the guidance of the Charity Commission.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

--	--	--

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Maintaining high-standard facilities for a sporting and social hub. Organised a major public event attended by approximately 1,300 people from the wider community.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The fireworks display was much appreciated and was moderately financially successful. A government covid grant assisted with the running costs and resulted in a trading profit of £572.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	In uncertain economic times the Trustees aim to maintain a cash reserve equal to at least six months operating costs.
Amount of reserves held	Para 1.22	£17,707
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	No concerns at present

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointment of new trustees is at the sole discretion of the remaining legal trustees. Appointments are generally made at an AGM.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Oughtibridge War Memorial Recreation Ground
Other name the charity uses	Oughtibridge War Memorial Sports Club
Registered charity number	503507
Charity's principal address	c/o 44 Alford Avenue Oughtibridge Sheffield S35 0JQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kevin Pursall	Trustee		
2	Stephen Hill	Trustee		
3	Ian Sanderson	Trustee (chair)		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Kevin Pursall		
Stephen Hill		
Ian Sanderson		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--


Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Kevin Roderick Pursall	
Position (eg Secretary, Chair, etc)	Trustee	
Date	13/03/22	

Charity number: 503507

Oughtibridge War Memorial Recreation Ground

Report and financial statements

Year ended

31 October 2020

Oughtibridge War Memorial Recreation Ground
Annual report and financial statements for the year ended 31 October 2020

Contents	Pages
Report of the trustees	3 – 5
Consolidated statement of financial activities	6
Consolidated and charity balance sheet	7
Consolidated cash flow statement	8
Notes forming part of the financial statements	9 -16

Report of the Trustees

The trustees submit their annual report and financial statements for the year ended 31 October 2020. The trustees confirm that these statements with the Charities Act 2011, the provisions of the Charities SORP (FRS102) and with the Charity's governing instrument.

Reference and Administrative Information

The charity was founded in 1974 and is registered with the Charity Commission under charity number 50307

Registered office: 44 Alford Avenue, Oughtibridge, Sheffield, S35 0JQ

Bankers: NatWest Bank Plc., 503 Langsett Road, Hillsborough, Sheffield, S6 2LP

Directors and trustees

The trustees serving during the year and since year-end were as follows:

Kevin Pursall
Stephen Hill
Ian Sanderson

Structure, governance and management

Governing Document

The Charity is governed by its Trust deed dated 1974 and last amended in 1987

Organisational Management

The Charity is governed by an Executive /committee made up of the trustees of the charity together with additional members made up of representatives of the user groups of the charities facilities. The Executive Committee meets on a monthly basis to make all decisions in the running of the charity. However, overall, the charity trustees are legally responsible for the overall management of the charity.

Appointment of trustees

The role of the trustees is to ensure that it oversees the work of the charity effectively. Should any variances occur, new trustees will be appointed at the AGM following nomination by members but appointment will be at the sole discretion of the remaining legal trustees.

Trustee induction and training

New trustees receive appropriate induction and training, which will include:

- The obligations and responsibilities of trustees
- The main documents that set out the operational framework of the trust including the Trust Deed
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives.

Trustees are expected to keep up to date with the trust's affairs in order to provide effective governance.

Group Structure and Relationships

The charity has a wholly owned subsidiary, Trust Fund for the Oughtibridge War Memorial Recreation Ground. Its results are consolidated within these accounts.

Risk management

The charity believes that risk management is an essential part of its management process. A review of the charity's risk management processes is undertaken on an annual basis and the trustees are satisfied that the major risk identifies are adequately mitigated where necessary

Objectives and activities

The Charity's objects, as set out in its Trust Deed, are the provision of a recreational ground for the general benefit of the inhabitants of the Oughtibridge area.

Achievements and performance

During the year to 31 October 2020, like most organisations the Recreation Ground was affected by periods of reduced activity following the events enforced by the coronavirus pandemic.

One major event was held at the recreation ground during the financial year, a fireworks event in early November 2020.

Plans for the future

The plans for the future surround the expansion of future events, in addition to further promoting the grounds and facilities for sporting events to benefit the village of Oughtibridge and surrounding areas.

Financial Review and Results for the Year

The trading activities of the Recreation Ground and the resident sports teams, resulted in a small trading loss, but only after depreciation, without the need of charitable and local donations

As a result. income from the charities activities amounted to £20,888, and the charity generated a net profit after grants and expenditure of £572

Investment powers

Under the Trust deed the trust has the power to invest in any way the Trustees considers appropriate to meet the trust's objectives.

Reserves policy

The Board has considered the Trust's need for reserves in the light of the main risks facing the charity. In the present financial situation, they recognise that it is important for the trust to work towards a position where it holds unrestricted cash reserves equivalent to an agreed number of months of operating costs, ideally at least six months.

Accounting and Reporting Responsibilities

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give true and fair view of its financial activities during the year and of its financial position at the end of the year. In preparing the accounts the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the accounts
- Prepare the accounts on a going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The trustees are responsible for keeping accounting records which are such as to be disclosed, with reasonable accuracy, the financial position of the Charity at any time, and to enable them as trustees to ensure that the accounts comply with charity law. The trustees are also responsible for safeguarding the Charity's assets and ensuring their proper application in accordance with Charity Law, and hence for taking reasonable steps for the prevention and detections of error, fraud and other irregularities.

Approved by the trustees on *13. 3. 22* and signed on its behalf



K Pursall
Trustee

Consolidated statements of financial activities for the year ended 31 October 2020

	Note	Unrestricted funds £	Restricted funds £	Total this year £	Total last year £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	10,000	-	10,000	0
Investment income	-	-	-	-	-
Incoming resources from charitable activities		20,888	-	20,888	50,650
Other incoming resources		-	-	-	-
<i>Total incoming resources</i>		<u>30,888</u>	<u>-</u>	<u>30,888</u>	<u>50,650</u>
Resources expended					
Costs of Generating Funds					
Costs of generating voluntary income	3	-	-	-	-
Charitable activities					
Direct bar and event costs		7,443		7,443	32,700
Cost of maintenance of recreation ground	3	18,811	3,662	22,473	27,050
Governance costs	3	400	-	400	400
<i>Total resources expended</i>	3	<u>26,654</u>	<u>3,662</u>	<u>30,316</u>	<u>60,150</u>
<i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i>		4,234	(3,662)	572	(9,500)
Other recognised gains/(losses)					
<i>Net movement in funds</i>		4,234	(3,662)	572	(9,500)
Total funds brought forward		<u>142,558</u>	<u>144,946</u>	<u>287,504</u>	<u>297,004</u>
<i>Total funds carried forward</i>	7	<u><u>146,792</u></u>	<u><u>141,284</u></u>	<u><u>288,076</u></u>	<u><u>287,504</u></u>

Oughtibridge War Memorial Recreation Ground
Annual report and financial statements for the year ended 31 October 2020

Consolidated and charity balance sheet at 31 October 2020

	Note	Group & charity 2020 £	Group & charity 2019 £
Fixed assets			
Tangible assets	4	271,176	279,699
		271,176	279,699
Current Assets			
Stock		-	1,565
Debtors	5	1,869	5,460
Cash at Bank and in hand		17,710	7,471
		19,579	14,496
Creditors: amounts falling due within one year	6	2,679	6,692
Net current assets		16,900	7,804
Net assets		288,076	287,503
Funds			
Unrestricted funds	7,8	146,792	142,557
Restricted funds	7,8	141,284	144,946
Total funds		288,076	287,503

The financial statements were approved and authorised for issue by the trustees and signed on its behalf on



K Pursall
Trustee

Consolidated cash flow statement for the year ended 31 October 2020

	Note	2020 £	2019 £
Net cash inflow from operating activities	11	10,236	(959)
Returns on investments and servicing of finance	11	-	-
Capital expenditure and financial investment	11	-	(1,350)
Increase in cash in the year	11	<u>10,236</u>	<u>(2,309)</u>
Reconciliation of net cash flow to movements in net funds			
		2020 £	2019 £
Increase in cash in the period		10,236	(2,309)
Net opening funds		<u>7,470</u>	<u>9,779</u>
Net closing funds	11	<u>17,706</u>	<u>7,470</u>

The notes on pages 9 - 16 form part of these financial statements

Notes forming part of the financial statements for the year ended 31 Oct 2020

1. Accounting Policies

Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and the historical cost convention. The financial statements have been prepared in accordance with the Charities SORP (FRS102).

The Statement of financial activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking, Trust Fund for the Oughtibridge War Memorial Recreation Ground. The results of the subsidiary are consolidated on a line-by-line basis.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund, the aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds are funds, which have been designated by the trustees for a particular purpose as described in note 8. These form part of unrestricted funds, as the donors of these funds stipulated no particular purpose for their uses.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific points are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and legacies and is included in full in the Statement of Financial Activities when received. Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate. Donations for purposes restricted by the wishes of the donor are taken to restricted funds where these wishes are legally binding on the trustees.
- Investment Income is included when receivable and represents interest received on the company's cash deposits.
- Fees and similar income for services and the use of premises are accounted for in the period in which the service is provided.
- Donated facilities and services are included at the value to the charity where this can be quantified and a third party is bearing a cost. No amounts are included in the financial services donated by volunteers

Resources expended

All expenditure is accounted for on an accruals basis and as a liability is incurred. It is reported as part of the expenditure to which it relates:

- Cost of generating funds comprise the costs associated with attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including staffing and other overhead costs.
- Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight-line basis over their expected useful economic lives as follows:

Land and buildings	2% straight line
Plant and machinery	10% straight line
Furniture, fixtures and equipment	25% straight line

Investments

Investments are stated at market value at the balance sheet date.

2 Voluntary income

A grant of £10,000 was received in respect of the Coronavirus small business rates relief

3. Total resources expended

	Maintenance of recreational grounds	Governance	Total 2020	Total 2019
	£	£	£	£
Costs directly allocated to activities				
Insurance	1,884		1,884	1,648
Licences	469		469	486
Light & heat	1,261		1,261	3,582
Printing, postage and stationery	150		150	158
Rates	469		469	2,363
Audit		400	400	400
Sundry costs	-		-	1,712
Telephone	634		634	508
Repairs and maintenance	9,084		9,084	7,474
Depreciation	8,523		8,523	8,825
Finance costs	-		-	294
	<hr/>		<hr/>	<hr/>
Total resources expended	<u>22,473</u>	<u>400</u>	<u>22,873</u>	<u>27,450</u>

No trustees received remuneration in the period

4. Tangible assets – charity and group

	freehold land and buildings £	plant and machinery £	fixtures, fittings & Equipment	Total £
<i>Cost or valuation</i>				
At 1 November 2019	323,078	21,486	9,332	353,896
Additions	-	-	-	-
Disposals				-
At 31 October 2020	<u>323,078</u>	<u>21,486</u>	<u>9,332</u>	<u>353,896</u>
<i>Depreciation</i>				
At 1 November 2019	49,032	20,286	4,879	74,197
Charge for year	6,509	460	1,554	8,523
Disposals				-
At 31 October 2020	<u>55,541</u>	<u>20,746</u>	<u>6,433</u>	<u>82,720</u>
<i>Net book value</i>				
At 31 October 2019	<u>274,046</u>	<u>1,200</u>	<u>4,453</u>	<u>279,699</u>
At 31 October 2020	<u>267,537</u>	<u>740</u>	<u>2,899</u>	<u>271,176</u>

Freehold land and buildings include four acres of land at Oughtibridge which was gifted to the organisation in 1921 and a further piece of land adjoining the above land which was acquired in 1972 for £1.

5. Debtors

	Group & Charity 2020 £	Group & Charity 2019 £
Oughtibridge War Memorial Cricket Club	-	3,554
Prepayments	<u>1,869</u>	<u>1,906</u>
Debtors	<u>1,869</u>	<u>5,460</u>

6. Creditors: amounts falling due within one year

	Group & charity 2020 £	Group & charity 2019 £
Trustee Loan accounts	-	-
Accruals and deferred income	2,679	6,692
Total Creditors balance under one year	2,679	6,692

7. Statement of funds

	At 1 Nov 2019 £	Incoming resources £	Outgoing resources £	At 31 Oct 2020 £
Unrestricted fund - General	59,416	30,888	21,793	68,511
Unrestricted fund - Designated	83,142	-	4,861	78,281
Unrestricted funds - total	142,558	30,888	26,654	146,792
Restricted fund	144,947	0	3,662	141,285
	287,505	30,888	30,316	288,077

The general fund represents the free funds of the charity, which are not designated for particular purposes.

The designated funds represents funds allocated by the trustees for the purpose of rebuilding the pavilion buildings following the flood in June 2007 which destroyed the original building.

The restricted funds are restricted by the wishes of the donors and are described in note 9.

8. Analysis of group net assets between funds

	Restricted funds £	General funds £	Total £
Fund balances at 31 October 2020 are represented by:			
Tangible fixed assets	141,285	129,891	271,176
Investments		-	-
Current assets		19,579	19,579
Current liabilities		(2,679)	(2,679)
	<hr/>	<hr/>	<hr/>
Total net assets	<u>141,285</u>	<u>146,790</u>	<u>288,076</u>

9. Restricted funds

	Balance 01-Nov-19 £	Movement in resources		Balance 31-Oct-20 £
		Incoming £	Outgoing £	
Plant & Machinery	-		-	-
Freehold Land & Buildings	156,316	0	3,662	152,655
	<hr/>	<hr/>	<hr/>	<hr/>
Total Restricted funds	156,316	0	3,662	152,655

There were no further donations during the year towards the building work of the replacement pavilion building following the floods.

The expenditure represents the depreciation of the assets.

10. Subsidiary organisation

The charity owns the Trust Fund for the Oughtibridge War Memorial Recreation Ground, which held an investment to generate income towards the maintenance of the Oughtibridge War Memorial Recreation Ground. The investment was realised in 2013

Oughtibridge War Memorial
Oughtibridge War Memorial

Oughtibridge War Memorial Recreation Ground
Annual report and financial statements for the year ended 31
11. Cash flow inf.

Oughtibridge War Memorial Recreation Ground

11. Cash flow information for the group

a. Reconciliation of changes in resources to net inflow from operating activities

	2020	2019
	£	£
Net incoming resources before interest	572	(9,500)
Depreciation	8,523	8,825
(increase)/decrease in stocks	1,565	-
(increase)/decrease in debtors	3,591	(701)
Increase/(decrease) in creditors	<u>(4,014)</u>	<u>417</u>
Net cash inflow from operating activities	<u>10,236</u>	<u>(959)</u>

b. Capital expenditure and financial investment

Payment to acquire tangible fixed assets	-	1,350
Proceeds from sale of investment	<u>-</u>	<u>-</u>
	<u>-</u>	<u>1,350</u>

c. Returns on investment and service of finance

Interest received	-	-
Investment Income	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

Net Closing funds

	<u>10,236</u>	<u>(2,308)</u>
--	---------------	----------------

d. Analysis of net funds / debt

Cash at bank and in hands		
At 1 November 2019	7,471	9,779
Cashflow	<u>10,236</u>	<u>(2,308)</u>
At 31 October 2020	<u>17,707</u>	<u>7,471</u>

12. Capital commitments

At 31 October 2019 the charity was not committed to any expenditure:

13. Income and expenditure account

These financial statements consolidate the results of the charity and its subsidiary, Trust Fund for the Oughtibridge War Memorial Recreation Ground. A separate SOFA for the charity itself is not presented because the charity has taken advantage of the exceptions afforded by the Charities SORP (FRS102).

14. Ultimate controlling party

There is no overall controlling party.

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present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave been met

Signed:

Sean Fowler

Date:

07/03/2022

Name:

Sean Fowler, ACMA CGMA

Relevant professional qualification(s) or body (if any):

Chartered Institute of Management Accountants (CIMA)

Address:

24 Orchard Street

Oughtibridge

Sheffield, S35 0HL

Independent examiner's report on the accounts

Section A Independent Examiner's Report

**Report to the trustees/
members of**

Oughtibridge War Memorial Recreation Ground

**On accounts for the year
ended**

31 October 2020

**Charity no
(if any)**

503507

Set out on pages

1 – 3

**Respective responsibilities
of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]

Seachelle Consulting Limited

Chartered Management Accountants



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Sean Fowler

Date:

07/03/2022

Name:

Sean Fowler, ACMA CGMA

Relevant professional qualification(s) or body (if any):

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Address:

24 Orchard Street

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Independent examiner's report on the accounts

Section A Independent Examiner's Report

**Report to the trustees/
members of**

Oughtibridge War Memorial Recreation Ground

**On accounts for the year
ended**

31 October 2020

**Charity no
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