

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022
FOR
FENISCOWLES & PLEASINGTON WAR MEMORIAL
RECREATION GROUND**

Wallwork Nelson & Johnson
Chandler House
7 Ferry Road Office Park
Riversway
Preston
Lancashire
PR2 2YH

**FENISCOWLES & PLEASINGTON WAR MEMORIAL
RECREATION GROUND**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13

FENISCOWLES & PLEASINGTON WAR MEMORIAL RECREATION GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2022

The trustees present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to provide a sporting, recreation and leisure environment for Pleasington and Feniscowles.

The charity also manages a biological heritage site.

Public benefit

The main activity of the charity is to provide the recreation ground for public benefit, with fields of play for Football, Cricket, Bowls and Tennis and a children's playground. This is used for organised sport and at other times open to the general public for recreational activity.

In addition the Trustees own and manage an adjoining site of biological heritage interest. This site is required to be maintained in its natural state and it also provides through its paths, additional recreational facilities to the general public.

The Trustees confirm that they have complied with the requirements of Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Volunteers

The charity relies on volunteers drawn from the ranks of the Trustees and other trusted individuals.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has continued to manage its sporting, recreational and leisure facilities as defined by its objectives, along with its biological heritage site.

The Trustees currently manage the site with the assistance of a full time groundsman, contracted-out bar services and part-time bar staff.

During the year ended 31 May 2022, the charity received compensation, via its insurers, for business interruption as a result of the COVID pandemic.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources are donations, grants and levies.

Investment policy and objectives

The charity seeks to maximise investment returns where possible but does not hold sufficient reserves to warrant investing in accounts yielding anything more than a modest return.

Reserves policy

The charity holds reserves sufficient for its requirements for the foreseeable future but does not hold excessive reserves.

FUTURE PLANS

On 8 September 2022, the charity entered into an agreement with a related party, The Feniscowles and Pleasington War Memorial Recreation Ground CIO (Charity number 1185495) to transfer the business, comprising the assets of the charity, to the CIO as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

FENISCOWLES & PLEASINGTON WAR MEMORIAL RECREATION GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2022

The Charity is governed by a Trust Deed dated 5 April 1921 as amended by Resolution of the Trustees dated 17 March 2009.

Related parties

Following the balance sheet date, the charity has transferred its trade and assets to The Feniscowles and Pleasington War Memorial Recreation Ground CIO (Charity number 1185495), a Charitable Incorporated Organisation related via common trustees.

The Feniscowles and Pleasington War Memorial Recreation Ground CIO is the ultimate parent company of Fenirec Bar Co Ltd (Company number 12512360).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

521101

Principal address

4 Halls Square
Town Lane
Whittle-le-Woods
Chorley
Lancashire
PR6 8AQ

Trustees

Jane Margaret Green
Vikki Thompson
Paul Smith
Christopher Green
Carol Leach (resigned 12/9/2022)
Mark Cross
Lisa Greig (resigned 12/9/2022)
Richard Joseph Hall (appointed 12/10/2021) (resigned 20/3/2022)
Paul David Marrow
Dermot Gallagher
Paul Andrew Lilley
Michael Bleasdale
David Withers (appointed 12/10/2021)
Robert Graeme Duck
Jason Boyle (appointed 12/7/2022)

Independent Examiner

Wallwork Nelson & Johnson
Chandler House
7 Ferry Road Office Park
Riversway
Preston
Lancashire
PR2 2YH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**FENISCOWLES & PLEASINGTON WAR MEMORIAL
RECREATION GROUND**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 13 March 2023 and signed on its behalf by:

Jane Margaret Green - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FENISCOWLES & PLEASINGTON WAR MEMORIAL
RECREATION GROUND**

Independent examiner's report to the trustees of Feniscowles & Pleasington War Memorial Recreation Ground

I report to the charity trustees on my examination of the accounts of Feniscowles & Pleasington War Memorial Recreation Ground (the Trust) for the year ended 31 May 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Matthew Johnson
ACA
Wallwork Nelson & Johnson
Chandler House
7 Ferry Road Office Park
Riversway
Preston
Lancashire
PR2 2YH

13 March 2023

**FENISCOWLES & PLEASINGTON WAR MEMORIAL
RECREATION GROUND**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/5/22 Total funds £	31/5/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		24,061	-	24,061	4,025
Charitable activities					
Fundraising events		3,583	-	3,583	-
Levies		5,833	-	5,833	2,342
Other		1,420	-	1,420	2,565
Sport England		-	-	-	5,000
Persimmon Homes		-	-	-	570
Football Foundation		-	-	-	500
CPA Canopus		65,306	-	65,306	-
S106		-	8,034	8,034	-
Total		<u>100,203</u>	<u>8,034</u>	<u>108,237</u>	<u>15,002</u>
EXPENDITURE ON					
Raising funds		-	-	-	25
Charitable activities					
Tractor Fund		-	1,018	1,018	1,198
Other		19,683	-	19,683	528
Sport England		-	-	-	3,120
Persimmon Homes		-	-	-	570
Football Foundation		-	-	-	500
S106		-	8,034	8,034	-
Other		<u>4,257</u>	<u>-</u>	<u>4,257</u>	<u>1,570</u>
Total		<u>23,940</u>	<u>9,052</u>	<u>32,992</u>	<u>7,511</u>
NET INCOME/(EXPENDITURE)		76,263	(1,018)	75,245	7,491
RECONCILIATION OF FUNDS					
Total funds brought forward		15,924	95,303	111,227	103,736
TOTAL FUNDS CARRIED FORWARD		<u><u>92,187</u></u>	<u><u>94,285</u></u>	<u><u>186,472</u></u>	<u><u>111,227</u></u>

The notes form part of these financial statements

**FENISCOWLES & PLEASINGTON WAR MEMORIAL
RECREATION GROUND**

**BALANCE SHEET
31 MAY 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/5/22 Total funds £	31/5/21 Total funds £
FIXED ASSETS					
Tangible assets	4	1,788	86,905	88,693	89,132
CURRENT ASSETS					
Debtors	5	4,668	-	4,668	-
Cash at bank and in hand		98,335	7,380	105,715	23,175
		<u>103,003</u>	<u>7,380</u>	<u>110,383</u>	<u>23,175</u>
CREDITORS					
Amounts falling due within one year	6	(12,604)	-	(12,604)	(1,080)
NET CURRENT ASSETS		<u>90,399</u>	<u>7,380</u>	<u>97,779</u>	<u>22,095</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>92,187</u>	<u>94,285</u>	<u>186,472</u>	<u>111,227</u>
NET ASSETS		<u>92,187</u>	<u>94,285</u>	<u>186,472</u>	<u>111,227</u>
FUNDS	7				
Unrestricted funds				92,187	15,924
Restricted funds				94,285	95,303
TOTAL FUNDS				<u>186,472</u>	<u>111,227</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 March 2023 and were signed on its behalf by:

Jane Margaret Green - Trustee

FENISCOWLES & PLEASINGTON WAR MEMORIAL RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

**FENISCOWLES & PLEASINGTON WAR MEMORIAL
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,500	525	4,025
Charitable activities			
Levies	2,342	-	2,342
Other	2,037	528	2,565
Sport England	-	5,000	5,000
Persimmon Homes	-	570	570
Football Foundation	-	500	500
Total	7,879	7,123	15,002
EXPENDITURE ON			
Raising funds	-	25	25
Charitable activities			
Tractor Fund	-	1,198	1,198
Other	-	528	528
Sport England	-	3,120	3,120
Persimmon Homes	-	570	570
Football Foundation	-	500	500
Other	1,570	-	1,570
Total	1,570	5,941	7,511
NET INCOME	6,309	1,182	7,491
RECONCILIATION OF FUNDS			
Total funds brought forward	9,615	94,121	103,736
TOTAL FUNDS CARRIED FORWARD	15,924	95,303	111,227

**FENISCOWLES & PLEASINGTON WAR MEMORIAL
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022**

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 June 2021	44,692	51,992	96,684
Additions	-	1,892	1,892
Disposals	-	(2,350)	(2,350)
	<hr/>	<hr/>	<hr/>
At 31 May 2022	44,692	51,534	96,226
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 June 2021	-	7,552	7,552
Charge for year	-	1,122	1,122
Eliminated on disposal	-	(1,141)	(1,141)
	<hr/>	<hr/>	<hr/>
At 31 May 2022	-	7,533	7,533
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 May 2022	44,692	44,001	88,693
	<hr/>	<hr/>	<hr/>
At 31 May 2021	44,692	44,440	89,132
	<hr/>	<hr/>	<hr/>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/22 £	31/5/21 £
Prepayments	4,668	-
	<hr/>	<hr/>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/22 £	31/5/21 £
Trade creditors	(1)	-
Amounts due to related undertakings	11,525	-
Accruals and deferred income	1,080	1,080
	<hr/>	<hr/>
	12,604	1,080
	<hr/>	<hr/>

**FENISCOWLES & PLEASINGTON WAR MEMORIAL
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022**

7. MOVEMENT IN FUNDS

	At 1/6/21 £	Net movement in funds £	At 31/5/22 £
Unrestricted funds			
General fund	15,924	76,263	92,187
Restricted funds			
Garage Fund	44,692	-	44,692
Tractor Fund	6,789	(1,018)	5,771
Playground Fund			
	36,442	-	36,442
Trees Fund	5,000	-	5,000
Sport Grant	1,880	-	1,880
Feniscowles & Pleasington JFC	500	-	500
	<u>95,303</u>	<u>(1,018)</u>	<u>94,285</u>
TOTAL FUNDS	<u>111,227</u>	<u>75,245</u>	<u>186,472</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,203	(23,940)	76,263
Restricted funds			
Tractor Fund	-	(1,018)	(1,018)
S106	8,034	(8,034)	-
	<u>8,034</u>	<u>(9,052)</u>	<u>(1,018)</u>
TOTAL FUNDS	<u>108,237</u>	<u>(32,992)</u>	<u>75,245</u>

**FENISCOWLES & PLEASINGTON WAR MEMORIAL
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/6/20 £	Net movement in funds £	At 31/5/21 £
Unrestricted funds			
General fund	9,615	6,309	15,924
Restricted funds			
Garage Fund	44,692	-	44,692
Tractor Fund	7,987	(1,198)	6,789
Playground Fund			
	36,442	-	36,442
Trees Fund	5,000	-	5,000
Sport Grant	-	1,880	1,880
Feniscowles & Pleasington JFC	-	500	500
	<u>94,121</u>	<u>1,182</u>	<u>95,303</u>
TOTAL FUNDS	<u>103,736</u>	<u>7,491</u>	<u>111,227</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,879	(1,570)	6,309
Restricted funds			
Tractor Fund	-	(1,198)	(1,198)
Sport Grant	5,000	(3,120)	1,880
Insurance claim re POR	528	(528)	-
Football Fund	500	(500)	-
Bulbs	25	(25)	-
Feniscowles & Pleasington JFC	500	-	500
Persimmon Homes	570	(570)	-
	<u>7,123</u>	<u>(5,941)</u>	<u>1,182</u>
TOTAL FUNDS	<u>15,002</u>	<u>(7,511)</u>	<u>7,491</u>

**FENISCOWLES & PLEASINGTON WAR MEMORIAL
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022**

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/6/20 £	Net movement in funds £	At 31/5/22 £
Unrestricted funds			
General fund	9,615	82,572	92,187
Restricted funds			
Garage Fund	44,692	-	44,692
Tractor Fund	7,987	(2,216)	5,771
Playground Fund			
	36,442	-	36,442
Trees Fund	5,000	-	5,000
Sport Grant	-	1,880	1,880
Feniscowles & Pleasington JFC	-	500	500
	<u>94,121</u>	<u>164</u>	<u>94,285</u>
TOTAL FUNDS	<u>103,736</u>	<u>82,736</u>	<u>186,472</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,082	(25,510)	82,572
Restricted funds			
Tractor Fund	-	(2,216)	(2,216)
Sport Grant	5,000	(3,120)	1,880
Insurance claim re POR	528	(528)	-
Football Fund	500	(500)	-
Bulbs	25	(25)	-
Feniscowles & Pleasington JFC	500	-	500
Persimmon Homes	570	(570)	-
S106	8,034	(8,034)	-
	<u>15,157</u>	<u>(14,993)</u>	<u>164</u>
TOTAL FUNDS	<u>123,239</u>	<u>(40,503)</u>	<u>82,736</u>

**FENISCOWLES & PLEASINGTON WAR MEMORIAL
RECREATION GROUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022**

8. RELATED PARTY DISCLOSURES

During the year ended 31 May 2022, the charity received donations totalling £24,000 (2021: £Nil) from the Fenirec Bar Co Ltd.

During the year, the charity recharged £11,525 to the Feniscowles & Pleasington War Memorial Recreation Ground. As at 31 May 2022, £11,525 was owed to Fenirec Bar Co Ltd.