

**Report of the Trustees and
Financial Statements for the Year Ended 31 May 2021
for
Bentham Playing Fields Association**

**Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB**

Bentham Playing Fields Association

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for the Year Ended 31 May 2021**

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Bentham Playing Fields Association

Report of the Trustees for the Year Ended 31 May 2021

The trustees present their report with the financial statements of the charity for the year ended 31 May 2021. 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 charity has considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of amateur sport. The principal objectives are:

To support and maintain a Recreation ground for the benefit of the inhabitants of the parishes of High and Low Bentham in the County of North Yorkshire.

ACHIEVEMENT AND PERFORMANCE

Development, activities and achievements in this year

There have been very little fundraising or community activities this year due to the Covid 19 situation, which has reduced our ability to raise funds or engage with the local community as much as we would like to. However, grants that have been provided by the council have enabled us to maintain our funds balance in order to update our playground facilities and equipment. This is in addition to new football, rugby and netball posts and nets which have improved the sports facilities for users.

There have also been improvements to the CCTV security system and floodlights, which will continue to make the park and recreational grounds a safe and secure environment for visitors and our equipment.

A new social lottery has been set up to help raise funds and has been advertised online and using leaflets in local shops and social centres. It is hoped that the lottery will help bring funds into the organisation while bringing greater awareness of the charity and its aims to a wider audience.

Although the Covid 19 pandemic has prevented many of our events taking place this year, we are planning and organising future events, such as a Halloween activity day, a grand raffle and a music festival, to bring the community back together again as soon as is possible.

FINANCIAL REVIEW

Investment policy

The charity has the power to make any investment which the trustees see fit.

Financial review

Total receipts in the year amounted to £33,862, £500 of which was restricted income.

After depreciation of £21,440 there were overall net outgoing resources of £644, compared with outgoing resources of £6,014 in the previous year.

Restricted funds carried forward of £26,463 related mainly to the Phase 3 development and will fund future depreciation of the skate park and tennis courts and extension of the skate park and but also includes £219 related to a donation by Peter Rollinson towards the upgrading of the floodlights which has been spent in the current year.

Last year's Bentham Town Council contribution towards the cost of grass cutting and a ward member grant from Craven District Council for skate park, tennis/netball court and CCTV maintenance have been used to update the park facilities.

Reserves policy

The present level of funding is only just adequate to support the present activities of the charity and needs to be increased in the future.

Bentham Playing Fields Association

Report of the Trustees for the Year Ended 31 May 2021

FUTURE PLANS

We will be looking into more grants and fundraising to update the facilities and replace the current building that was damaged due to flooding. The cost of the demolition and rebuild will be high and so a large surplus of funds will be required in order to facilitate this.

An additional 5 years has been offered on the lease, but we are hoping to create a presentation which will highlight our future plans for the site in order to gain a longer term offer.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and governing document

The charity is controlled by its governing document, a deed of trust dated 24 March 1964 and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

All of the trustees named above served throughout the year. The board has the power to appoint additional trustees as it considers fit to do so.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

523491

Principal address

16 Butterbergh
High Bentham
Lancaster
North Yorkshire
LA2 7FG

Trustees

I Ellershaw
L Guy
H Knowles
C Ellershaw

Independent Examiner

Mrs A M Smith
FCCA
Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Benthams Playing Fields Association

**Report of the Trustees
for the Year Ended 31 May 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

The charity's solicitors are:

Oglethorpe, Sturton & Gillibrand Solicitors
16 Castle Park
Lancaster
Lancashire
LA1 1YG

Approved by order of the board of trustees on04.01-2022..... and signed on its behalf by:



.....
L Guy - Trustee

**Independent Examiner's Report to the Trustees of
Bentham Playing Fields Association**

Independent examiner's report to the trustees of Bentham Playing Fields Association

I report to the charity trustees on my examination of the accounts of Bentham Playing Fields Association (the Trust) for the year ended 31 May 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act 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.



Mrs A M Smith
FCCA
Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

Date: 11/06/2022

Bentham Playing Fields Association

Statement of Financial Activities for the Year Ended 31 May 2021

	Notes	Unrestricted funds £	Restricted funds £	31.5.21 Total funds £	31.5.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	24,044	500	24,544	19,312
Other trading activities	3	232	-	232	3,940
Investment income	4	8	-	8	26
Other income	5	9,078	-	9,078	-
Total		33,362	500	33,862	23,278
EXPENDITURE ON					
Raising funds		-	-	-	647
Charitable activities					
Maintenance of recreation ground		23,201	11,305	34,506	28,645
Total		23,201	11,305	34,506	29,292
NET INCOME/(EXPENDITURE)		10,161	(10,805)	(644)	(6,014)
RECONCILIATION OF FUNDS					
Total funds brought forward		128,395	37,268	165,663	171,677
TOTAL FUNDS CARRIED FORWARD		138,556	26,463	165,019	165,663

The notes form part of these financial statements

Bentham Playing Fields Association

Balance Sheet 31 May 2021

	Notes	Unrestricted funds £	Restricted funds £	31.5.21 Total funds £	31.5.20 Total funds £
FIXED ASSETS					
Tangible assets	8	117,098	25,950	143,048	139,011
CURRENT ASSETS					
Debtors	9	2,512	-	2,512	6,600
Cash at bank and in hand		19,941	513	20,454	21,402
		<u>22,453</u>	<u>513</u>	<u>22,966</u>	<u>28,002</u>
CREDITORS					
Amounts falling due within one year	10	(995)	-	(995)	(1,350)
NET CURRENT ASSETS		<u>21,458</u>	<u>513</u>	<u>21,971</u>	<u>26,652</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>138,556</u>	<u>26,463</u>	<u>165,019</u>	<u>165,663</u>
NET ASSETS		<u><u>138,556</u></u>	<u><u>26,463</u></u>	<u><u>165,019</u></u>	<u><u>165,663</u></u>

The notes form part of these financial statements

Bentham Playing Fields Association

Balance Sheet - continued
31 May 2021

FUNDS	11		
Unrestricted funds		138,556	128,395
Restricted funds		<u>26,463</u>	<u>37,268</u>
TOTAL FUNDS		<u><u>165,019</u></u>	<u><u>165,663</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on
04.01.2022 and were signed on its behalf by:


I Ellershaw - Trustee


L Guy - Trustee


H Knowles - Trustee


C Ellershaw - Trustee

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.

Leasehold property	- 4% on cost and Over the term of the lease
Skate park and tennis courts	- Straight line over 15 years
Plant and machinery	- 15% on reducing balance

Tangible fixed assets are included at cost.

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. DONATIONS AND LEGACIES

	31.5.21	31.5.20
	£	£
Bentham Town Council	-	5,000
Donations	7,452	12,562
Grants	17,092	1,750
	<u>24,544</u>	<u>19,312</u>

Grants received, included in the above, are as follows:

	31.5.21	31.5.20
	£	£
Covid Grants	17,092	-
Other grants	-	1,750
	<u>17,092</u>	<u>1,750</u>

Government grants were recorded as income as and when the funds were received.

Grant totals awarded for Covid Support-

	£
Craven District Council	16,142
Bentham Town Council	950
Total	<u>17,092</u>

The grants were not provided with any reservation, conditions or contingencies, and were awarded to assist with the ongoing activities of the organisation during the pandemic, to be expended as seen fit to meet the charity's objectives.

No other forms of government grant were awarded.

3. OTHER TRADING ACTIVITIES

	31.5.21	31.5.20
	£	£
Fundraising events	168	3,518
Social lotteries	20	-
Subscriptions	-	100
Hire of field, room and floodlights	44	322
	<u>232</u>	<u>3,940</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

4. INVESTMENT INCOME

	31.5.21	31.5.20
	£	£
Deposit account interest	8	26
	<u>8</u>	<u>26</u>

5. OTHER INCOME

	31.5.21	31.5.20
	£	£
Other income	9,078	-
	<u>9,078</u>	<u>-</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2021 nor for the year ended 31 May 2020.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,562	6,750	19,312
Other trading activities	3,940	-	3,940
Investment income	26	-	26
Total	<u>16,528</u>	<u>6,750</u>	<u>23,278</u>
EXPENDITURE ON			
Raising funds	647	-	647
Charitable activities			
Maintenance of recreation ground	16,581	12,064	28,645
Total	<u>17,228</u>	<u>12,064</u>	<u>29,292</u>
NET INCOME/(EXPENDITURE)	<u>(700)</u>	<u>(5,314)</u>	<u>(6,014)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	129,095	42,582	171,677
TOTAL FUNDS CARRIED FORWARD	<u>128,395</u>	<u>37,268</u>	<u>165,663</u>

8. TANGIBLE FIXED ASSETS

	Leasehold property £	Skate park and tennis courts £	Plant and machinery £	Totals £
COST				
At 1 June 2020	305,769	104,307	9,212	419,288
Additions	-	23,532	1,945	25,477
At 31 May 2021	305,769	127,839	11,157	444,765
DEPRECIATION				
At 1 June 2020	204,200	69,464	6,613	280,277
Charge for year	12,230	8,527	683	21,440
At 31 May 2021	216,430	77,991	7,296	301,717
NET BOOK VALUE				
At 31 May 2021	89,339	49,848	3,861	143,048
At 31 May 2020	101,569	34,843	2,599	139,011

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21 £	31.5.20 £
Trade debtors	-	4,730
Prepayments	2,512	1,870
	<u>2,512</u>	<u>6,600</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21 £	31.5.20 £
Other creditors	995	1,350
	<u>995</u>	<u>1,350</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

11. MOVEMENT IN FUNDS

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	128,395	10,161	138,556
Restricted funds			
Phase 3: Recreational facilities	31,778	(6,354)	25,424
Phase 3: Development worker	138	(21)	117
Phase 3: Extension of skate park	762	(59)	703
Grass cutting	2,840	(2,840)	-
Skate Park, Tennis/Netball court and CCTV Maintenance	1,750	(1,531)	219
	<u>37,268</u>	<u>(10,805)</u>	<u>26,463</u>
TOTAL FUNDS	<u>165,663</u>	<u>(644)</u>	<u>165,019</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,362	(23,201)	10,161
Restricted funds			
Phase 3: Recreational facilities	-	(6,354)	(6,354)
Phase 3: Development worker	-	(21)	(21)
Phase 3: Extension of skate park	-	(59)	(59)
Grass cutting	-	(2,840)	(2,840)
Skate Park, Tennis/Netball court and CCTV Maintenance	500	(2,031)	(1,531)
	<u>500</u>	<u>(11,305)</u>	<u>(10,805)</u>
TOTAL FUNDS	<u>33,862</u>	<u>(34,506)</u>	<u>(644)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.19 £	Net movement in funds £	At 31.5.20 £
Unrestricted funds			
General fund	129,095	(700)	128,395
Restricted funds			
Phase 3: Recreational facilities	38,132	(6,354)	31,778
Phase 3: Development worker	162	(24)	138
Phase 3: Extension of skate park	821	(59)	762
Insurance	1,667	(1,667)	-
Grass cutting	1,800	1,040	2,840
Skate Park, Tennis/Netball court and CCTV Maintenance	-	1,750	1,750
	<u>42,582</u>	<u>(5,314)</u>	<u>37,268</u>
TOTAL FUNDS	<u>171,677</u>	<u>(6,014)</u>	<u>165,663</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,528	(17,228)	(700)
Restricted funds			
Phase 3: Recreational facilities	-	(6,354)	(6,354)
Phase 3: Development worker	-	(24)	(24)
Phase 3: Extension of skate park	-	(59)	(59)
Insurance	-	(1,667)	(1,667)
Grass cutting	5,000	(3,960)	1,040
Skate Park, Tennis/Netball court and CCTV Maintenance	1,750	-	1,750
	<u>6,750</u>	<u>(12,064)</u>	<u>(5,314)</u>
TOTAL FUNDS	<u>23,278</u>	<u>(29,292)</u>	<u>(6,014)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

11. MOVEMENT IN FUNDS - continued

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

	At 1.6.19 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	129,095	9,461	138,556
Restricted funds			
Phase 3: Recreational facilities	38,132	(12,708)	25,424
Phase 3: Development worker	162	(45)	117
Phase 3: Extension of skate park	821	(118)	703
Insurance	1,667	(1,667)	-
Grass cutting	1,800	(1,800)	-
Skate Park, Tennis/Netball court and CCTV Maintenance	-	219	219
	<u>42,582</u>	<u>(16,119)</u>	<u>26,463</u>
TOTAL FUNDS	<u>171,677</u>	<u>(6,658)</u>	<u>165,019</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	49,890	(40,429)	9,461
Restricted funds			
Phase 3: Recreational facilities	-	(12,708)	(12,708)
Phase 3: Development worker	-	(45)	(45)
Phase 3: Extension of skate park	-	(118)	(118)
Insurance	-	(1,667)	(1,667)
Grass cutting	5,000	(6,800)	(1,800)
Skate Park, Tennis/Netball court and CCTV Maintenance	2,250	(2,031)	219
	<u>7,250</u>	<u>(23,369)</u>	<u>(16,119)</u>
TOTAL FUNDS	<u>57,140</u>	<u>(63,798)</u>	<u>(6,658)</u>

Restricted funds - Phase 3: Recreational facilities.

The balance carried forward of £25,424 will be written off over the useful economic life of the facilities.

Restricted funds - Phase 3: Development worker.

The balance carried forward of £117 relates to equipment purchased and will be written off over its useful economic life.

Restricted funds - Phase 3: Extension of skate park.

11. MOVEMENT IN FUNDS - continued

The balance carried forward of £703 relates to funds raised by the skate park users for the extension of the skate park area. Of the balance £409 will be written off over the useful economic life of the facilities, and the remaining £294 will be spent in the future on further improvements and maintenance.

Restricted funds - Grass cutting.

The balance brought forward of £2,840 related to a precept grant from Bentham Town Council who will complete the grass cutting for the playing field.

The balance has been set against the grass cutting costs were incurred by Bentham Town Council during the year.

Restricted funds - Skate Park, Tennis/Netball court and CCTV Maintenance.

The balance brought forward of £1,750 related to a Ward Member Grant received from Craven District Council for the clean up of the skate park and tennis/netball court surfaces and CCTV maintenance.

The balance has been spent during the year on renewal of the CCTV system.

Restricted Funds - Repair & Maintenance of Lighting

A donation of £500.00 from Mr Peter Rollinson for the repair and maintenance of lights.

The carried forward balance of £218.70 is to be utilised in the next year following costs of £281.30 which have already been incurred on new lighting installations.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2021.

Bentham Playing Fields Association**Detailed Statement of Financial Activities
for the Year Ended 31 May 2021**

	31.5.21 £	31.5.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Bentham Town Council	-	5,000
Donations	7,452	12,562
Grants	17,092	1,750
	<u>24,544</u>	<u>19,312</u>
Other trading activities		
Fundraising events	168	3,518
Social lotteries	20	-
Subscriptions	-	100
Hire of field, room and floodlights	44	322
	<u>232</u>	<u>3,940</u>
Investment income		
Deposit account interest	8	26
Other income		
Other income	9,078	-
Total incoming resources	<u>33,862</u>	<u>23,278</u>
EXPENDITURE		
Raising donations and legacies		
Fund raising costs	-	609
Other trading activities		
Hire of hall	-	38
Charitable activities		
Rates	819	811
Water	38	44
Insurance	2,859	1,901
Repairs and renewals	2,546	210
Contracting	3,151	4,320
Subscriptions	221	33
Office expenses	-	39
Sundry	43	16
Light and heat	1,539	1,014
Professional fees	1,080	-
Leasehold property depreciation	12,230	12,230
Skate park and tennis court depreciation	8,208	6,958
Plant and machinery depreciation	1,002	459
	<u>33,736</u>	<u>28,035</u>

This page does not form part of the statutory financial statements

Bentham Playing Fields Association

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2021**

	31.5.21 £	31.5.20 £
Support costs		
Finance		
Bank charges	75	60
Governance costs		
Accountancy and legal fees	695	550
Total resources expended	<u>34,506</u>	<u>29,292</u>
Net expenditure	<u>(644)</u>	<u>(6,014)</u>