

**Report of the Trustees and  
Financial Statements for the Year Ended 31 May 2025  
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**

## **Contents of the Financial Statements for the Year Ended 31 May 2025**

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## **Bentham Playing Fields Association**

### **Report of the Trustees for the Year Ended 31 May 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. 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.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Development, activities and achievements in this year**

We have held a number of fundraising events and community activities both inside the town hall and outside on the playing fields. These events include a Music Day, a Ceilidh Music and Dancing Night, a Valentine's Night, a New Year's Party and an Opera Night, as well as the annual Bonfire, Duck Race and Bingo. All of the events were a success in bringing together a wide range of people for new arts and culture, family fun and entertainment, and a much needed sense of community spirit. They also enabled the charity to raise funds towards the upkeep and development of the playing fields, making them available to all throughout the year for the improvement of physical and mental health.

There are sports teams continuing to use the fields including Craven Wanderers junior football team and Bentham rounders, which have both had successful seasons and want to continue to use the fields into the future.

Asbestos has been safely removed from the roof in the clubhouse during the year at great cost, but it was deemed important to the association for the potential harm that could be caused to the public and our commitment to health and safety.

The skate park has been painted and the fields have been maintained on a regular basis including grass cutting, hedge cutting, and powerwashing areas to keep them safe and attractive to visitors at all times.

#### **FINANCIAL REVIEW**

##### **Financial position**

There were incoming resources of £55,897 and outgoing resources of £61,967 in the financial year, resulting in an overall deficit of £6,070.

The charity holds reserves of £93,209 which is enough to cover its outgoing liabilities and depreciation for the next 12 month period and is therefore a going concern.

Total cash at bank is sufficient to cover 12 months basic overheads and the trustees are working hard to secure additional funding to cover the increasing cost of rates, insurance, heat and light.

##### **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 £55,897, £39,850 of which was restricted income.

After depreciation of £11,898 there were overall net outgoing resources of £50,069, compared with net outgoing resources of £23,600 in the previous year.

## **Bentham Playing Fields Association**

### **Report of the Trustees for the Year Ended 31 May 2025**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

Restricted funds carried forward of £5,224 are related to the Phase 3 development and will fund future depreciation of the skate park and tennis courts and extension of the skate park. £1,640 has been granted by the local council for cutting the grass of the playing fields. The funds also include £219 related to a donation towards the repair and maintenance of lighting, £250 donated for the replacement of netball and tennis nets, £225 donated for the replacement of broken benches, £1,500 donated for the 2025 music day expenses, and £80 donated to replace broken cupboards.

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.

Reserves have reduced over the last few years and the Trustees have committed to building them back up in order to meet future financial obligations.

#### **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 asbestos has been removed from the site and a grant of up to £10,000 from the Yorkshire Dales Millennium Trust is being held for use towards the costs of the demolition. Further grants are being sought by the charity to help fund the costs.

North Yorkshire Council have granted £38,000 to fund improvement projects to the playing fields, of which £29,400 has been used towards the removal of the asbestos from the old clubhouse, with £8,600 remaining to be used on a project that is still to be decided upon.

#### **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.

Potential trustees can be recommended by serving trustees or committee members, or individuals who think themselves suitable can put their names forward for appointment by the board.

#### **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

**Bentham Playing Fields Association**

**Report of the Trustees  
for the Year Ended 31 May 2025**

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**Independent Examiner**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

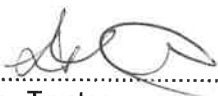
CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**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 on ..... 4/11/25 ..... and signed on its behalf by:



.....  
L Guy - Trustee

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

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**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 2025.

**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  
The Association of Chartered Certified Accountants

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

Date: 21/11/2025

**Bentham Playing Fields Association****Statement of Financial Activities  
for the Year Ended 31 May 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	5,687	39,850	45,537	6,823
Other fundraising activities	3	10,231	-	10,231	13,195
Investment income	4	<u>129</u>	<u>-</u>	<u>129</u>	<u>171</u>
<b>Total</b>		<u>16,047</u>	<u>39,850</u>	<u>55,897</u>	<u>20,189</u>
<b>EXPENDITURE ON</b>					
Raising funds		3,038	-	3,038	7,745
<b>Charitable activities</b>					
Maintenance of recreation ground		<u>15,530</u>	<u>43,399</u>	<u>58,929</u>	<u>27,808</u>
<b>Total</b>		<u>18,568</u>	<u>43,399</u>	<u>61,967</u>	<u>35,553</u>
<b>NET INCOME/(EXPENDITURE)</b>		(2,521)	(3,549)	(6,070)	(15,364)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>90,506</u>	<u>8,773</u>	<u>99,279</u>	<u>114,643</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>87,985</u></u>	<u><u>5,224</u></u>	<u><u>93,209</u></u>	<u><u>99,279</u></u>

The notes form part of these financial statements

**Bentham Playing Fields Association****Balance Sheet  
31 May 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	82,016	1,016	83,032	93,997
<b>CURRENT ASSETS</b>					
Debtors	9	4,287	18,600	22,887	52,076
Cash at bank and in hand		<u>6,002</u>	<u>6,708</u>	<u>12,710</u>	<u>8,506</u>
		10,289	25,308	35,597	60,582
<b>CREDITORS</b>					
Amounts falling due within one year	10	(4,320)	(21,100)	(25,420)	(55,300)
<b>NET CURRENT ASSETS</b>		<u>5,969</u>	<u>4,208</u>	<u>10,177</u>	<u>5,282</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>87,985</u>	<u>5,224</u>	<u>93,209</u>	<u>99,279</u>
<b>NET ASSETS</b>		<u>87,985</u>	<u>5,224</u>	<u>93,209</u>	<u>99,279</u>

The notes form part of these financial statements



**Bentham Playing Fields Association**

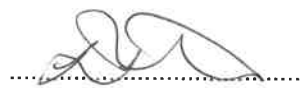
**Balance Sheet - continued**  
**31 May 2025**

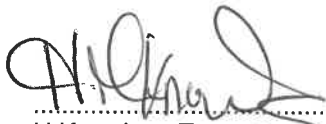
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<b>FUNDS</b>	11		
Unrestricted funds		87,985	90,506
Restricted funds		<u>5,224</u>	<u>8,773</u>
<b>TOTAL FUNDS</b>		<u><u>93,209</u></u>	<u><u>99,279</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
..... 4/11/2025 ..... and were signed on its behalf by:

  
.....  
I Ellershaw - Trustee

  
.....  
L Guy - Trustee

  
.....  
H Knowles - Trustee

  
.....  
C Ellershaw - Trustee

The notes form part of these financial statements

## **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.

### **Donated goods**

Gifts in kind of donated goods, facilities or services are recognised at their fair value if quantifiable on the date received, reflecting the estimated market value of income and expenditure.

## Bentham Playing Fields Association

### Notes to the Financial Statements - continued for the Year Ended 31 May 2025

#### 2. DONATIONS AND LEGACIES

	31.5.25	31.5.24
	£	£
Bentham Town Council	5,000	4,000
Donations	3,019	2,073
Grants	34,728	-
Gifts in Kind	<u>2,790</u>	<u>750</u>
	<u>45,537</u>	<u>6,823</u>

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

	31.5.25	31.5.24
	£	£
Other grants	<u>34,728</u>	<u>-</u>

#### 3. OTHER FUNDRAISING ACTIVITIES

	31.5.25	31.5.24
	£	£
Fundraising events	8,550	12,015
Social lotteries	141	151
Subscriptions	120	100
Hire of field, room and floodlights	<u>1,420</u>	<u>929</u>
	<u>10,231</u>	<u>13,195</u>

#### 4. INVESTMENT INCOME

	31.5.25	31.5.24
	£	£
Deposit account interest	<u>129</u>	<u>171</u>

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration for the year ended 31 May 2025 nor for the year ended 31 May 2024.

There were no trustees' benefits for the year ended 31 May 2025. 4 trustees were provided with the benefit of a £5 reduced ticket price to enter one of the charity's fundraising events in the year ended 31 May 2024.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,598	4,225	6,823
Other fundraising activities	13,195	-	13,195
Investment income	<u>171</u>	<u>-</u>	<u>171</u>
<b>Total</b>	<u>15,964</u>	<u>4,225</u>	<u>20,189</u>
 <b>EXPENDITURE ON</b>			
Raising funds	7,745	-	7,745
<b>Charitable activities</b>			
Maintenance of recreation ground	<u>18,502</u>	<u>9,306</u>	<u>27,808</u>
<b>Total</b>	<u>26,247</u>	<u>9,306</u>	<u>35,553</u>
 <b>NET INCOME/(EXPENDITURE)</b>	(10,283)	(5,081)	(15,364)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>100,789</u>	<u>13,854</u>	<u>114,643</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>90,506</u>	<u>8,773</u>	<u>99,279</u>

7. MATERIAL ITEMS OF INCOME & EXPENDITURE

Grant income of £29,400 was received in the financial year to cover the cost of repairs and renewals expenditure of £29,400 for the removal of asbestos in the playing fields clubhouse.

**8. TANGIBLE FIXED ASSETS**

	Leasehold property £	Skate park and tennis courts £	Plant and machinery £	Totals £
<b>COST</b>				
At 1 June 2024	305,769	132,569	11,601	449,939
Additions	-	-	933	933
At 31 May 2025	<u>305,769</u>	<u>132,569</u>	<u>12,534</u>	<u>450,872</u>
<b>DEPRECIATION</b>				
At 1 June 2024	242,516	104,515	8,911	355,942
Charge for year	<u>2,636</u>	<u>8,718</u>	<u>544</u>	<u>11,898</u>
At 31 May 2025	<u>245,152</u>	<u>113,233</u>	<u>9,455</u>	<u>367,840</u>
<b>NET BOOK VALUE</b>				
At 31 May 2025	<u>60,617</u>	<u>19,336</u>	<u>3,079</u>	<u>83,032</u>
At 31 May 2024	<u>63,253</u>	<u>28,054</u>	<u>2,690</u>	<u>93,997</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.25 £	31.5.24 £
Debtors	18,600	48,000
Prepayments	<u>4,287</u>	<u>4,076</u>
	<u>22,887</u>	<u>52,076</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.25 £	31.5.24 £
Accruals and deferred income	21,100	50,500
Accrued expenses	<u>4,320</u>	<u>4,800</u>
	<u>25,420</u>	<u>55,300</u>

# Bentham Playing Fields Association

## Notes to the Financial Statements - continued for the Year Ended 31 May 2025

### 11. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	At 31.5.25 £
<b>Unrestricted funds</b>			
General fund	90,506	(2,521)	87,985
<b>Restricted funds</b>			
Phase 3: Recreational facilities	6,362	(6,283)	79
Phase 3: Development worker	71	(11)	60
Phase 3: Extension of skate park	526	(59)	467
Grass cutting	1,120	520	1,640
Skate Park, Tennis/Netball court and CCTV Maintenance	219	-	219
Netball & Tennis Nets	250	-	250
Broken Bench Replacement	225	-	225
Recycling Bin	-	704	704
Music Day Grant	-	1,500	1,500
Broken Cupboard	-	80	80
	<u>8,773</u>	<u>(3,549)</u>	<u>5,224</u>
<b>TOTAL FUNDS</b>	<u>99,279</u>	<u>(6,070)</u>	<u>93,209</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	16,047	(18,568)	(2,521)
<b>Restricted funds</b>			
Phase 3: Recreational facilities	-	(6,283)	(6,283)
Phase 3: Development worker	-	(11)	(11)
Phase 3: Extension of skate park	-	(59)	(59)
Grass cutting	5,000	(4,480)	520
Section 106 Money grant	29,400	(29,400)	-
Recycling Bin	828	(124)	704
Music Day Grant	1,500	-	1,500
The Bentham Hub	3,000	(3,000)	-
Broken Cupboard	122	(42)	80
	<u>39,850</u>	<u>(43,399)</u>	<u>(3,549)</u>
<b>TOTAL FUNDS</b>	<u>55,897</u>	<u>(61,967)</u>	<u>(6,070)</u>

# Bentham Playing Fields Association

## Notes to the Financial Statements - continued for the Year Ended 31 May 2025

### 11. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
<b>Unrestricted funds</b>			
General fund	100,789	(10,283)	90,506
<b>Restricted funds</b>			
Phase 3: Recreational facilities	12,716	(6,354)	6,362
Phase 3: Development worker	84	(13)	71
Phase 3: Extension of skate park	585	(59)	526
Grass cutting	-	1,120	1,120
Skate Park, Tennis/Netball court and CCTV Maintenance	219	-	219
Netball & Tennis Nets	250	-	250
Broken Bench Replacement	-	225	225
	<u>13,854</u>	<u>(5,081)</u>	<u>8,773</u>
<b>TOTAL FUNDS</b>	<u>114,643</u>	<u>(15,364)</u>	<u>99,279</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	15,964	(26,247)	(10,283)
<b>Restricted funds</b>			
Phase 3: Recreational facilities	-	(6,354)	(6,354)
Phase 3: Development worker	-	(13)	(13)
Phase 3: Extension of skate park	-	(59)	(59)
Grass cutting	4,000	(2,880)	1,120
Broken Bench Replacement	225	-	225
	<u>4,225</u>	<u>(9,306)</u>	<u>(5,081)</u>
<b>TOTAL FUNDS</b>	<u>20,189</u>	<u>(35,553)</u>	<u>(15,364)</u>

# Bentham Playing Fields Association

## Notes to the Financial Statements - continued for the Year Ended 31 May 2025

### 11. MOVEMENT IN FUNDS - continued

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

	At 1.6.23 £	Net movement in funds £	At 31.5.25 £
<b>Unrestricted funds</b>			
General fund	100,789	(12,804)	87,985
<b>Restricted funds</b>			
Phase 3: Recreational facilities	12,716	(12,637)	79
Phase 3: Development worker	84	(24)	60
Phase 3: Extension of skate park	585	(118)	467
Grass cutting	-	1,640	1,640
Skate Park, Tennis/Netball court and CCTV Maintenance	219	-	219
Netball & Tennis Nets	250	-	250
Broken Bench Replacement	-	225	225
Recycling Bin	-	704	704
Music Day Grant	-	1,500	1,500
Broken Cupboard	-	80	80
	<u>13,854</u>	<u>(8,630)</u>	<u>5,224</u>
<b>TOTAL FUNDS</b>	<u>114,643</u>	<u>(21,434)</u>	<u>93,209</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 £
<b>Unrestricted funds</b>			
General fund	32,011	(44,815)	(12,804)
<b>Restricted funds</b>			
Phase 3: Recreational facilities	-	(12,637)	(12,637)
Phase 3: Development worker	-	(24)	(24)
Phase 3: Extension of skate park	-	(118)	(118)
Grass cutting	9,000	(7,360)	1,640
Section 106 Money grant	29,400	(29,400)	-
Broken Bench Replacement	225	-	225
Recycling Bin	828	(124)	704
Music Day Grant	1,500	-	1,500
The Bentham Hub	3,000	(3,000)	-
Broken Cupboard	122	(42)	80
	<u>44,075</u>	<u>(52,705)</u>	<u>(8,630)</u>
<b>TOTAL FUNDS</b>	<u>76,086</u>	<u>(97,520)</u>	<u>(21,434)</u>

Restricted funds - Phase 3: Recreational facilities.

The balance carried forward of £79.36 will be written off over the useful economic life of the facilities.



**11. MOVEMENT IN FUNDS - continued**

Restricted funds - Phase 3: Development worker.

The balance carried forward of £59.80 relates to equipment purchased and will be written off over its useful economic life.

Restricted funds - Phase 3: Extension of skate park.

The balance carried forward of £467 relates to funds raised by the skate park users for the extension of the skate park area. Of the balance £173 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 carried forward of £1,640 related to a precept grant from Bentham Town Council towards the cost of grass cutting for the playing field.

Restricted Funds - Repair & Maintenance of Lighting

The balance carried forward of £219 is for the repair and maintenance of lighting.

Restricted Funds - Netball & Tennis Nets

The balance carried forward of £250 is for the replacement of netball and tennis court nets.

Restricted Funds - Bench Replacement

The balance carried forward of £225 is for the replacement of a broken bench.

Restricted Funds - Recycling Bin

The balance carried forward of £704 is for the purchase of a new recycling bin and will be written off over its useful economic life.

Restricted Funds - Music Day Grant

The balance carried forward of £1,500 is to be used towards the costs of next year's Music Day.

Restricted Funds - Broken Cupboard

The balance carried forward of £80 is for the replacement of a broken cupboard in the clubhouse.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2025.

**13. DEFERRED INCOME**

Deferred income is recognised for pledged grant income which has not been received by the entity at the reporting date. Grant income will become receivable once the agreed activity or expenditure has been undertaken, and expended immediately upon receipt.

<b>Deferred income reconciliation</b>	<b>31.5.25</b>	<b>31.5.24</b>
	£	£
Balance Brought forward	50,500	40,000
Amount Released to the Statement of Financial Activities	(31,900)	(2,000)
Amount deferred in the year	2,500	12,500
Balance carried forward	<u>21,100</u>	<u>50,500</u>

**Bentham Playing Fields Association****Detailed Statement of Financial Activities  
for the Year Ended 31 May 2025**

	31.5.25 £	31.5.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Bentham Town Council	5,000	4,000
Donations	3,019	2,073
Grants	34,728	-
Gifts in Kind	<u>2,790</u>	<u>750</u>
	45,537	6,823
<b>Other fundraising activities</b>		
Fundraising events	8,550	12,015
Social lotteries	141	151
Subscriptions	120	100
Hire of field, room and floodlights	<u>1,420</u>	<u>929</u>
	10,231	13,195
<b>Investment income</b>		
Deposit account interest	<u>129</u>	<u>171</u>
<b>Total incoming resources</b>	55,897	20,189
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fund raising costs	2,727	7,370
<b>Other fundraising activities</b>		
Hire of hall	311	375
<b>Charitable activities</b>		
Rates	908	868
Water	84	1,685
Insurance	5,496	4,992
Repairs and renewals	32,696	468
Contracting	5,430	5,430
Subscriptions	22	22
Sundry	68	46
Light and heat	1,355	1,447
Leasehold property depreciation	2,636	2,636
Skate park and tennis court depreciation	8,718	8,840
Plant and machinery depreciation	<u>544</u>	<u>477</u>
	57,957	26,911
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	80	81

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 2025**

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	31.5.25 £	31.5.24 £
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>892</u>	<u>816</u>
Total resources expended	<u>61,967</u>	<u>35,553</u>
<b>Net expenditure</b>	<u>(6,070)</u>	<u>(15,364)</u>

This page does not form part of the statutory financial statements