

**Meeting of the Ernest Stevens Trusts
Management Committee**

**Monday 23rd October 2023 at 6.00pm
in Committee Room 3,
The Council House, Priory Road, Dudley**

**Agenda - Public Session
(Meeting open to the public and press)**

1. Apologies for absence.
2. To report the appointment of any substitute Members serving for this meeting of the Committee.
3. To receive any declarations of interest under the Members' Code of Conduct.
4. To confirm the minutes of the meeting held on 27th July 20023, as a correct record (Pages 4-19)
5. Public Forum.
6. Benjamin Drive Traffic Regulation Order and Parking - Homer Hill Park – verbal update.
7. Mary Stevens Centre – verbal update.
8. Lease for Tintern House – Stevens Park, Quarry Bank – report to follow.
9. Ernest Stevens Trusts, King George V Park and Homer Hill Recreation Ground – Final Accounts 2022/2023 – (Pages 20-163)

10. To consider any questions from Members to the Chair where two clear days' notice has been given to the Monitoring Officer (Council Procedure Rule 11.8).



Chief Executive

Dated: 13th October, 2024

Distribution:

Members of the Ernest Stevens Trusts Management Committee:

Councillor I Kettle (Chair) – Pedmore and Stourbridge East Ward
Councillor T Crumpton (Vice-Chair) - Cradley and Wollescote Ward
Councillor D Borley – Lye and Stourbridge North Ward
Councillor J Cowell – Quarry Bank and Dudley Wood Ward
Councillor A Hopwood – Wollaston and Stourbridge Town Ward
Councillor S Clark – Norton Ward

Co-opted Members (Non-voting):

Friends of Stevens Park, Quarry Bank – D Sparks
Friends of Wollescote Park – J Jones
Friends of Mary Stevens Park – H Rogers

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**Minutes of the Ernest Stevens Trusts Management Committee
Thursday 27th July, 2023 at 6.00pm
in Committee Room 3, Council House, Dudley**

Present:

Councillor I Kettle (Chair)
Councillor T Crumpton (Vice-Chair)
Councillors D Borley, S Clark, J Cowell and A Hopwood

Co-opted Member

J Jones (Friends of Wollescote Park)
H Rogers (Friends of Mary Stevens Park)
D Sparks (Friends of Stevens Park, Quarry Bank)

Officers:

M Bieganski (Strategy and Governance Section Manager), H Dannatt (Traffic Group Manager), D Fildes (Parks Development Manager), D Mcnaney (Senior Principal Accountant), R Tilley (Funding and Projects Manager), M Wilcox (Principal Lawyer) and L Jury (Democratic Services Officer).

Also in attendance:

Four members of the public.
Councillor N Neale for agenda item no. 6 only.

44 Declarations of Interest

No Member made a declaration of interest in accordance with the Members' Code of Conduct.

45 **Minutes**

Resolved

That the minutes of the meeting held on 3rd April, 2023 be confirmed as a correct record and signed.

46 **Public Forum**

Mr and Mrs Bloomer were in attendance at the meeting and requested to address the Committee with regard to a Traffic Regulation Order (TRO) on Benjamin Drive and parking on Homer Hill. It was noted that Mrs Bloomer had addressed the Committee at its meeting in January this year with regard to this issue.

Mrs Bloomer, Secretary of the Friends of Homer Hill Park, addressed the Committee raising concerns in relation to the recommendations set out in the report submitted by the Acting Service Director – Environment Directorate to be considered by the Committee at agenda item number 6.

In response to the recommendation to accept that the TRO prohibiting parking and the associated double yellow lines be retained, Mrs Bloomer questioned why this was needed if it was intended to provide more parking as set out in the report. It was believed that this would take away a basic right that park users had to use the land for recreation, which included the roadway and the easement over the road and the land was still in trust for leisure and recreation.

In response to the recommendation to approve the proposal to create parking provision using environmentally friendly parking areas that could be created using permeable paving or matting, Mrs Bloomer advised that there would be twelve new parking places spread over both sides of the road, however, visitors would not be able to park anywhere else and all the remaining area would be lost. In addition, it was noted that not everyone with mobility problems were issued with Blue Badges that were needed to be able to park on double yellow lines.

In response to the recommendation to agree that the car park accessed off Homer Hill Road was opened to the users of the park subject to a height restricting barrier being installed and the car park to be extended into the tennis courts, Mrs Bloomer stated that there were no tennis courts left as they had been made into a car park, only a small basket-ball court remained. There were already twenty-two parking spaces, together with nine spaces by the park building which were used by the football teams who trained and played matches at times on weekends.

Mrs Bloomer stated that she believed that the entire area would become a public car park which would change the way the park was used which the Charity Commission may not agree to.

Reference was made to the possibility of anti-social behaviour and concerns that had been raised regarding the road being blocked to emergency vehicle access. It was noted that access was available from Ormonde Close via the knock down posts, however Lime Gardens staff did not highlight this issue. Reference was made to the Ormonde Close side, where yellow lettering on the road was present together with a level kerb and on the Lime Garden's side, there was a kerb with a small white notice on the railings yards away.

Referring to an event that had been held in June this year where approximately 350 people had been in attendance, Mrs Bloomer stated that she was not aware of any problems relating to parking, any road traffic incidents or problems with access for emergency vehicles and that parking on the roadside was essential for events where heavy equipment would need to be delivered. Reference was also made to the residents and visitors to the Lime Garden residential home and where parking was available.

In conclusion, reference was made to paragraphs 41 and 42 of the report in relation to Risk Management, specifically the possibility of the car park and parking areas becoming locations for anti-social behaviour, and that should the Charity Commission be requested to investigate the Council, they could request that the Council remove the yellow lines. Mrs Bloomer stated that she believed that the Council did not have a good record as Trustees, as they had already attempted to make a disposal of land without consulting the Charity Commission.

A resident of Lime Gardens addressed the Committee stating that he had been unaware of the parking situation when purchasing his property and referred to the road now being unsafe, especially for people trying to access the road with buggies or mobility scooters due to the parked cars and the challenges faced by road users to access the road, especially when the football teams parked their cars to use the park. Reference was made to the access available for emergency vehicles through Ormonde Close that had been raised, however it was acknowledged that access was regularly sought from Benjamin Drive and the problems that would be experienced due to parked cars. It was requested that this situation be resolved for safety reasons.

Mr Bloomer addressed that Committee specifically relating to the consultation regarding the adoption of the road which was Trust land of which the Committee oversees and its duty of responsibility to the Charity Commission on how they handled the land. Particular reference was made to a previous issue with relation to the disposal of land and the Charity Commission's advice to the Council that they would not accept such short-notice again and that any further disposal might lead to other consequences.

He believed that the root cause of the problem with Benjamin Drive on Homer Hill Park related to the lack of any meaningful consultation between the Council, Lime Gardens and the wider community, and not hearing the voice of residents as advised by the Charity Commission. No time had been given to discuss the issue with the Friends of Homer Hill Park, the Local Residents' Associations or holding a meeting with residents.

Alternative access routes to Lime Gardens were then presented and reference was made to shared access and the false impression that would be given to road users, that Benjamin Drive was an ordinary road if double yellow lines were installed. Reference was made to the busy periods namely Sundays when the football teams used the park and during school times and it was suggested that the restrictions on parking would only offset the problem of parking elsewhere. Reference was made to the issue raised in relation to safety and people's perception of safety and that other access to the area was available.

It was noted that the Friends of the Park held meetings regularly in the park where the view of the residents could have been obtained as opposed to the consultation that had been undertaken, which had involved a public notice being displayed requesting that members of the public contact the Council via the internet, however, it was noted that the link given had not worked. It was suggested that the Council consult with the residents of Cradley on how to improve Benjamin Drive.

Councillor Neale, Cradley and Wollescote Ward Member, was in attendance at the meeting and spoke on behalf of the residents of Lime Gardens residential home with regards to concerns raised in relation to the access to the property. A main issue related to the difficulties experienced by the residents travelling trying Benjamin Drive when cars were parked.

It was noted that the Ward Member had raised the issue with the Cabinet Member for Highways at the time and emphasised the difficulties experienced with passing cars when cars were parked, and in particular, wide emergency vehicles due to the already narrow road. It was noted that video evidence had been submitted highlighting the issue with parked cars.

In relation to alternative access and in particular, Ormonde Close, it was noted that the steepness of the road did not lend itself to the use of scooters. Reference was made to the car park accessed off Homer Hill not being used, and it was proposed that this be addressed and that the double yellow lines be retained and enforced for the safety of the residents and children using the area.

47 **Benjamin Drive Traffic Regulation Order and Parking – Homer Hill Park**

The Committee received a report of the Acting Service Director – Environment Directorate seeking the Committee's views on how to progress with the Traffic Regulation Orders (TRO) on Benjamin Drive and proposals to assist with parking.

In presenting the report, the Traffic Group Manager advised that on his recent appointment to the position, the TRO had been consulted upon and in accordance with the regulations, notices had been displayed correctly in September 2022 and objections that were received were then presented to the Cabinet Member for Highways at that time who took the decision to progress with the order.

It was noted that objectors were notified in January 2023 and reference was made to an objection that had been received by the Ernest Stevens Trust Management Committee at its meeting on 30th January from the Secretary of the Friends of Homer Hill as set out in Appendix 3 of the report. It was noted that arising from consideration of this issue, the Committee requested that the TRO on Benjamin Drive have a 'stay of happening' pending a review. An instruction was issued to the works team not to install the double yellow lines, however, the contractor did not receive the message and the double yellow lines were installed.

The team had been alarmed when a message had been received that the double yellow lines had been installed, and an investigation was undertaken as detailed in the report submitted. Reference was made to the current position with regard to access to the Lime Gardens residential home and the issues that would be experienced by emergency services should they require access to the home or other properties on Benjamin Drive, and access to the park itself should an emergency arise. Reference was made to safety issues as Benjamin Road being a narrow and winding road, and it was intended to keep the traffic speeds slow ensuring that there was a safe route through for cars, pedestrians and mobility scooter users accessing the road at the same time.

In conclusion, the Traffic Group Manager made reference to the proposals as set out in paragraphs 30 to 32 of the report, seeking to provide a balance between car users, those wishing to use the park and addressing the issue of safety for users of the park and those using the Lime Gardens residential home.

In response to a question raised by the Chair in relation to a narrowing of the area on Benjamin Drive, as detailed on the plan on page 24 of the report, the Traffic Group Manager referred to the banks on both sides of the area and the old trees in the location and the issue with the tree root networks underneath the ground and the possible risk of damage if disturbed. The Chair suggested that this issue be investigated further together with the issue of herringbone parking and the possibility of taking the other spaces a metre or two into the grass bank to address the issue of safety.

Arising from the presentation and issues raised in the public forum, the Chair referred to consultation with the public and stated that as a result of the consultation that had been undertaken, conflicting views had emerged in relation to retaining or removing the double yellow lines.

The Principal Lawyer stated that Legal Services had provided legal advice to the Highways Agency in relation to the report submitted and officers had endeavoured to present a balanced view. However, the position with regard to a conflict of interest was raised as Legal Services also provide advice to the Trust as landowner and, therefore if a solution to the issue could not be achieved that would satisfy all parties involved, the situation would need to be referred to external legal services who could specifically act on behalf of the trust. It was noted that should the issue be referred to the Charity Commission, the Commission would question the Committee whether independent legal advice had been obtained.

The Vice-Chair referred to the role of the Committee in this regard and provided a brief history of the issue, referring to the park's unique position as the only park in the Borough with a vehicular access running through it, and the concerns that were raised at the time. It was noted that the plans that had been presented to the Committee in relation to the additional parking facilities to be provided, would impinge on the land that the Committee had responsibility for, and reference was made to the covenant that stated that the land only be used by people to enjoy the land. Reference was made to the issue of parking that had been experienced in this area for many years, particularly on Saturdays and Sundays when the football teams used the park, and it was noted that the car park was used by the teams as they had access to it and used the changing facilities there.

It was stated that the road was a shared facility and that no meaningful consultation had been undertaken with the Committee, who had legal responsibility for the land, the Friends of Homer Hill Park or Ward Councillors who were fully aware of the concerns that had been raised over many years by local residents.

It was proposed that; the Committee consider this issue further with additional legal advice from the Council's legal services on the impact and any implications on the Trust, that a consultation exercise with local residents be undertaken to ascertain their views on the problem and how to reduce this, that the emergency services be informed of the issue relating to the parking on Benjamin Drive particularly on weekends, and suggest using alternative routes if necessary, allowing open access to the car park but issues with regard to anti-social behaviour to be addressed, that a notice be displayed in the area to inform the public that the yellow lines were not being enforced at this time. As a result of the consultation, if necessary, advice be sought from the Charity Commission in relation to encroaching on the land to provide additional parking. It was also suggested that the residential home be fully integrated with the Friends of Homer Hill to address issues within the area.

The Principal Lawyer referring to the issue of encroaching on park land to create additional parking, questioned if the beneficiaries of the Trust could then use the land for recreation purposes in line with the deed of the Trust, and reference was made to the transfer deed in relation to the private right of way and it was reiterated that external legal advice be sought due to a conflict of interests.

A resident of Lime Gardens referred to the parking issues also experienced on an evening when the footballers used the park for training purposes and the need to resolve the issue urgently.

Councillor Borley suggested that the football teams be approached with regards to the issue and encouraged to use the parking facilities provided.

In response to a question raised by Mrs Rogers in relation to the tennis courts and whether they were situated on park land and referring to paragraph 18 of the report, a possible conflict of interest in relation to the local Highway Authority, the Principal Lawyer undertook to clarify the position.

The Chair approved the suggestion to seek external legal advice and proposed that a site visit to the area be undertaken by Members of the Committee who wished to attend and suggested that the changing facilities in the park also be investigated. It was proposed that a further report be submitted to the Committee for consideration.

Resolved

- (1) That, approval be given to the Principal Lawyer to seek external legal advice due to a conflict of interest.
- (2) That, a site visit to the area be undertaken by Members of the Committee who wished to attend.
- (3) That, a further report be submitted to a future meeting of the Committee for consideration.

The Committee received a verbal report from the Strategy and Governance Section Manager in relation to vacant space available at the Mary Stevens Centre.

In presenting the item, the Strategy and Governance Section Manager advised that two Charities namely, Crafting for Carers and WeLoveCarers, who currently occupy space at the centre, had submitted an interest in leasing the vacant space and therefore, both charities had been invited to address the Committee and Members were asked to approve which Charity be allocated the vacant space.

T Bradley, representative from Crafting for Carers presented her case, and in doing so, confirmed the rooms that the charity was currently occupying comprised of a total of 79.88 sqm. Reference was made to the rooms the charity was formally requesting which would equate to 163.63 sqm which would make a total occupancy of 243.51 sqm. It was advised that WeLoveCarers, the charity also competing for the extra space currently occupied around 440 sqm of the building.

A breakdown of the room usage at the centre was then presented which included: storage of items to be auctioned or sold at craft fairs to raise funds for the charity, storage of materials, equipment, and meeting rooms. It was advised that the charity support organisations such as the NHS, care homes, schools, hospices, dementia groups, special needs settings and cancer charities, and produce and distribute between three to five thousand hand-made knitted stitched and crochet items a month, bringing support to anyone in need of relief or discomfort during difficult times.

It was noted that the charity's makers make the items at home and collect material and drop off their made items at a network of hubs where volunteer drivers collect the items made and bring new supplies.

The activities that would be undertaken by the charity in the rooms requested was then presented and included running workshops for the community to learn new skills, retaining skills, and provide a mental health support to the community.

The charity wished to expand to provide more community support including holding knit and natter and coffee groups and including younger children and more school's involvement, and the space on the ground floor would enable the charity to be more inclusive.

It was advised that the rooms currently occupied had been completely refurbished by the charity, with support and donations from the community, and a new floor had been laid. It was the charities intention to lay new flooring in the larger room should the Committee approve the tenancy request.

In conclusion, Ms T Bradley stated that the charity undertook a lot of charity work outside of the centre due to issues with space and would like the opportunity of having more space to be able to offer so much more to the community.

Arising from the presentation, Members asked questions and answers were provided at the meeting as follows:

- It was advised that the charity comprised of two senior leaders, five leaders, ten to twelve volunteer drivers, twenty occasional volunteers and approximately three thousand makers who make the items in their homes which are then donated.
- Items made included: bed socks and stress heads for care home patients, care bags that would be provided to newly diagnosed cancer and kidney patients, which would include items such as blankets, wash bags and eye masks, angel babies for bereaved parents and worry monsters for school children to help alleviate stress.
- It was advised that the rooms requested would become available on 8th August 2023 when the current occupant's lease expired. It was noted that the main room requested was G25, a large room opening out into the gardens.
- In response to a question relating to the outcome value offered to Dudley, it was confirmed that the majority of the three thousand makers were Dudley residents.
- Concern was raised in relation to shared space in the centre due to the attendance of vulnerable children, and it was questioned whether the charity had considered using alternative accommodation such as a local community centre. In response, it was confirmed that space would also be required for storage of equipment such as sewing machines to be used during the workshops, and it was confirmed that those attending workshops at the centre would be greeted and escorted to the rooms and children were only in attendance during the summer holidays.

The Chair thanked Ms T Bradley for her presentation and Ms T Bradley left the meeting.

Ms R Gardiner, a representative from WeLoveCarers, presented her case, and in doing so, confirmed that the charity provided support to unpaid carers and provided play schemes for children with disabilities. The charity were requesting more space due to an increase in work to be undertaken with organisations such as, Public Health, the Local Authority, the CDT, and education, who were requesting that the charity deliver more workshops on issues such as, eating healthy during the cost of living crisis, managing money and the provision of benefits.

Occupational Therapy and the Physiotherapy Service had also requested to use the centre as an outreach area due to its full disability access being on the ground floor, as opposed to their current location, which would allow the services to undertake service evaluations, assessments on patients such as children with cerebral palsy, and provide triage support and benefit reviews to parents and signposting to the appropriate services.

The Charity also envisaged providing play groups to under 5's in September when Leapfrog closed as there would no longer be placements available for that age group.

Arising from the presentation, Members asked questions and answers were provided at the meeting as follows:

- It was confirmed that the charity consisted of four staff and approximately ten volunteers a day attend for approximately four to five days a week. Other volunteers would also be involved during the summer holidays as the charity, in conjunction with the Local Authority and the CDT, would be providing five hundred places for children, two days a week, who the charity would provide with food as the children would be provided with free-school meals during school time.
- It was noted that approximately four thousand people had been assisted by the charity last year and this had not included support provided to children.
- It was also noted that play schemes were provided to children every Saturday (approximately twenty children attend), and Youth Clubs are provided to approximately fifteen to twenty children due to the size of the room. Beacon allows the charity to use one of their rooms to provide an Autism Café on evenings.
- It was confirmed that the benefit assistance provided by the Charity had resulted in approximately £350,000 of benefits to the public per year.

In response to a proposal presented by Members to consider reorganising the rooms at the centre to try to accommodate both charities and provide more space, R Gardiner confirmed that the charity would be prepared to consider alternative arrangements or sharing the facilities when appropriate. The importance of the need for her charity to be based on the ground floor was emphasised due to the complex needs of the children who attend and for safeguarding reasons.

Resolved

That, the Strategy and Governance Section Manager be requested to produce an alternative room allocation in the Mary Stevens Centre in conjunction with both Charities, to include a review of the visitor access arrangements into the building, and a report be submitted to the next meeting of the Committee for consideration.

49 Update on the Lawn Tennis Association Improvement Project

A report of the Acting Service Director – Environment Directorate was submitted providing the Committee with an update relating to the progress made with the Lawn Tennis improvement project.

In presenting the report, the Parks Development Manager advised that a grant of £280,537.11 had been received for the Lawn Tennis Association (LTA) to improve tennis court facilities within the Borough. It was noted that work had been commenced on all six sites and was progressing well. A complaint that had been received with regards to the working arrangements of the contractor on site had been raised with the LTA and had been addressed.

The surface of the courts had been prepared and were awaiting an acrylic bonding, which would be in the LTA associated colours of bright blue and green with white line markings and would be undertaken on 7th August 2023. The automated gates would then be installed which would provide access to the courts via an app-based system which the Council had already agreed on a charging system. It was noted that income generated from the hire of the courts would be reserved in a SINC fund and would allow the Council to provide future maintenance of the courts.

It was envisaged that the courts would be completed by early September this year and publicity regarding the improvements to the courts and promotional material relating to the charging and app-based system would be published before the courts could be accessed.

It was noted that free-coaching sessions would be made available to children and the LTA viewed Council tennis court facilities as an introduction to tennis playing with the intention of some players progressing on to club tennis.

In response to a question raised by Councillor Hopwood with regard to the free-coaching sessions and who would be providing the coaching, the Parks Development Manager replied that, in conjunction with the LTA, a procurement exercise would be undertaken to identify an appropriate coaching service.

Councillor Crumpton requested that an issue with regard to access to the courts at Wollescote Park be addressed due to the gates being locked and it was proposed that now new improved tennis facilities were available, an urgent review of changing and toilet facilities at the park be undertaken and that this issue be considered at the next meeting of the Committee. In response, the Parks Development Manager made reference to a Heritage Lottery project which other parks within the Trust had greatly benefitted from and proposed that funding available from such projects would be beneficial to the park.

In response to a concern raised by J Jones in relation to the contractors working at Wollescote Park and the condition of the courts and surrounding area, which the Friends of the Park had addressed due to safety concerns, the Parks Development Manager undertook to address the issue with the Contractors.

In response to a question raised by Councillor Cowell with regard to the procurement of the tennis coaches and who would be funding this going forward, the Parks Development Manager confirmed that the procurement of the coaches would be funded by the LTA or alternatively, the coaches would offer private tennis coaching which would be paid for and would pay the Council for use of the courts or provide free sessions. Reference was made to the use of the app-based system to book the courts and it was confirmed that staff would be available to support people in the use of the app in the first instance, and other Local Authorities that use similar apps have confirmed that the majority of people had booked courts successfully using the app.

It was confirmed that in line with the deeds, the booking system could be amended to ensure that those under the age of 15 years would not be charged to play on the courts.

Resolved

- (1) That the report submitted in relation to the progress that had been made with the Lawn Tennis improvement project, be noted.
 - (2) That the Parks Development Manager contact the Contractors on Wollescote Park to address the concerns raised with regard to the condition of the site.
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50 **Lease for Tintern House, Stevens Park, Quarry Bank**

The Committee received a verbal report from the Funding and Projects Manager on the current position with regard to the lease for Tintern House.

The Funding and Projects Manager advised that since the last meeting, further discussions had been held with the Emily Jordan Foundation Projects (EJFP), to request that they make progress with the lease. Unfortunately, Chris Jordan, the Chair of the Trustees did not wish to proceed further until all the remedial works and other issues had been addressed on the building and it was noted that this work had now been completed.

During the process of reporting to the Heritage Lottery, C Jordan explained that the foundation had suffered more financial losses than were originally anticipated and, in principle, the Heritage Lottery stated that once the capital works had been completed, and if there were any funds available in the capital fund, the Heritage Lottery may consider a transfer of funds to the EJFP to assist them at this difficult time.

However, it was noted that since then, the EJFP had advised that they were suffering quite significant financial difficulties, and they did not wish to progress any further with the lease, having already spent a significant sum of money on legal costs and they did not wish to incur any further legal costs by progressing with the lease until some certainty was available as to whether further funds would be made available to them.

It was also noted that officers had proposed a process, approved by the Lottery, requesting that a business case be submitted by EJFP setting out their finances, their cash flow and proposals going forward to reach a position of sustainability demonstrating how they propose to use additional funds.

It was stated that the final account had been agreed with the main contractor who had completed the building works and a full review of the capital fund was needed, to ascertain the capital remaining and then consideration be given to what EJFP proposed in their business and rescue plan.

In response to a question with regard to the remaining capital funds, it was noted that a contingency of approximately £15,000 had been anticipated.

The Principal Lawyer stated that whilst the financial information was important, it was equally important to establish what the EJFP had delivered for the community as they did not pay rent and have been in occupation of Trust property for two years and Mr Jordan had refused to instruct his solicitor. The Principal Lawyer stressed that should the Trust be in conflict with the EJFP, the Charity Commission would request that an external solicitor be instructed to obtain an independent opinion going forward as the Council's Legal Services had provided the Trust with legal advice on numerous occasions.

During a discussion that ensued where the outcomes and the conduct of the foundation was questioned, the Funding and Projects Manager referred to the foundation's positive elements of their involvement in the community whilst carrying out their duty to safeguard their trainees as many have learning difficulties.

In response, D Sparks stated that the Friends of Quarry Bank Park had used Tintern House to hold meetings free of charge when the Council owned the house. However, when EJFP became tenants of the house, the Friends were charged and subsequently a decision was made to hold meetings elsewhere. In referring to the foundation's financial situation, the previous opening times of the garden centre during the weekends was brought into question, and income that had been generated from the subletting of the café and the hiring of rooms was also questioned. It was proposed that legal advice be obtained, and discussions be held with the Heritage Lottery Fund and the Charity Commission to address the situation with regards to the lease urgently.

In response, the Principal Lawyer proposed that a detailed written report be submitted to the Committee for further consideration, to include information relating to the sub-letting of the café and any other income generated by the foundation, together with detailed evidence of the outcomes that had been agreed by the Trust in lieu of rent. The Strategy and Governance Section Manager echoed the comments made by the Principal Lawyer.

The Chair proposed that a detailed written report be submitted to the next meeting of the Committee for consideration, and a deadline for the completion of the lease be agreed. In response, the Funding and Projects Manager advised that Mr Jordan had confirmed that he would be willing to attend a meeting of the Committee.

Resolved

That, a detailed written report be submitted to the next meeting of the Committee for consideration.

51 Information Relating to Co-opted Members

The Principal Lawyer tabled information relating to the Co-opted Members of the Committee in relation to their Membership and the Members were requested to complete the information and return the forms back to the Principal Lawyer at the next meeting of the Committee.

52 Questions Under Council Procure Rule 11.8

A question had been submitted by the Secretary of the Friends of Wollescote Park with regard to the toilets and their current state of disrepair, the lack of facilities for baby changing, toilets not being open to the public and the general lack of maintenance. In response, the Chair proposed that the toilets, changing facilities and maintenance needed to be discussed at a future meeting. The Parks Development Manager advised that it was anticipated that general maintenance would be carried out on the toilets and the leak in the ladies' toilets would be addressed by September this year. It was noted that Green Flag status had not been achieved this year and a comment received from the judges related to more interpretation of the site being needed and the issue of submitting a request for lottery funding was again raised.

The meeting ended at 8.35pm

CHAIR

Ernest Stevens Trusts Management Committee – 23rd October 2023

Report of the Director of Finance and Legal Services

Ernest Stevens Trusts, King George V Park and Homer Hill Recreation Ground - Final Accounts 2022/23

Purpose of report

1. To consider, approve and sign the accounts of the individual Trusts comprising the Ernest Stevens Bequests and the accounts of King George V Park (charity no 219684) and Homer Hill Recreation Ground (charity no 701251), for the financial year 2022/23.

Recommendations

2. It is recommended that:
 - a. The Committee approve the accounts of the Trusts, on behalf of the Council in their capacity as Trustees.
 - b. The Chair be authorised to sign the accounts.

Background

3. Ernest Stevens made various donations of property which were to be used for specified purposes. These have been identified as individual Trusts and detailed below:
 - i. Mary Stevens Maternity Home and Public Park Charity (charity no 203087).
 - ii. Mary Stevens Park, Recreation Ground and Park, Norton (charity no 523195).
 - iii. Stevens Park, Quarry Bank (charity no 219690).
 - iv. Stevens Park and Recreation Ground Foundation, Wollescote (charity no 523196)
4. Only the Stevens Park and Recreation Ground Foundation, Wollescote has investments, which generate income for disbursement. All the Trusts, however, are maintained by Dudley MBC in relation to grounds and, where appropriate,

building maintenance. These costs have been identified in relation to each Trust and are offset by an equivalent Dudley MBC contribution to the Trusts, as income.

5. The income of the Stevens Park and Recreation Ground Foundation Trust, Wollescote, shall be applied in one or more of the following ways:
 - a. The maintenance and improvement of the property for the time being belonging to the Foundation;
 - b. The acquisition and laying out of additional land to be held in trust for the Foundation;
 - c. The maintenance and improvement of the property for the time being held by the Council on trust for the charitable purposes specified in deeds dated 6th December 1929 (Mary Stevens Park, Norton) and 13th February 1931 (Mary Stevens Maternity Home and Public Park)
 - d. The provision of facilities for recreation or other leisure time occupation, being facilities provided with the object of improving the conditions of life for persons resident in the Borough of Stourbridge.
 - e. Where in the opinion of the Council, the net income of the Foundation cannot be usefully and beneficially applied in accordance with the provisions of the last sub clause, it may be applied for such other charitable purposes for the benefit of persons resident in the Borough of Stourbridge as the Council may determine.
6. In 2001, the Charity Commission confirmed the opinion that because the Council uses its mainstream budget to maintain all the property in the trusts, it is permitted to give grants under paragraph 5e above.
7. In the application of the income of the Foundation, the Trustees have discretion to give preference to the area of the former Urban District of Lye and Wollescote and to meeting the needs of the people resident therein.
8. There is no set maximum amount stipulated in the Trust deed for a grant.
9. At a previous meeting the Trustees agreed that subject to retaining the flexibility to consider each and every application on its own merit and to award grants at their discretion in special and exceptional circumstances, in accordance with the overall terms of the Trust Deed, the Trustees will apply the general criteria as follows;
 - a. Applications will normally be considered if they are for capital purposes up to a maximum grant of £5,000 or 50% of the project cost, whichever is the lower;
 - b. Consideration will be given to the applicant's ability to self fund the expenditure or to obtain funding from alternative sources;
 - c. Applicants will be able to apply for further funding from the Trust upon the expiry of two years from the date of the Committee meeting at which the previous grant award was approved.

10. At a previous meeting of this Committee, the Trustees agreed to continue a policy setting out the level of reserves needed to meet the objectives of the Charity. This policy was to maintain the “real” spending power of the bequest i.e. the permanent funds, as a fundamental part of the investment strategy. Therefore before any grants are awarded, it is confirmed that the value of the permanent funds adjusted for inflation has been maintained.
11. This Committee has the delegated power to act on behalf of the Trustee, Dudley MBC for the 4 Ernest Stevens Trusts.
12. In addition, the Committee has responsibility to consider and determine all matters relating to Trust land in the Borough. For the financial year 2022/23, activity relating to King George V Park and Homer Hill Recreation Ground is above the threshold at which these Trusts are required to produce final accounts. These accounts are therefore also presented for the approval of the Committee.
13. Statements of Accounts and Annual Reports for the Trusts are attached as Appendices 1 - 6.

Finance

14. The Accounts of the Trusts have been independently examined by the Head of Audit Services. The accounts and the signed Independent Examiner’s certificate will be sent to the Charity Commissioners, after approval by the Trustees.
15. The investment of resources is regulated by the Trustee Investment Act 1961. This Act puts limits on the power of Trustees in investing the funds in stocks, shares and bonds.

Law

16. In relation to the Ernest Stevens Trusts, the Council is successor to the former Stourbridge Council by virtue of the Local Government Act 1972.
17. Section 139 of the Local Government Act, 1972 empowers the Council to accept, hold and administer gifts of property, where it enables them to discharge any of their functions, and where the gifts are for the purposes of benefiting the inhabitants of their area.
18. The law relating to Trusts which are charitable is contained in various acts, the main one being the Charities Act 2011.

19. The conditions under which a gift is to be administered are contained in the Deed creating the Trust and any subsequent schemes made by the Charity Commission.

Risk Management

20. The proposals in this report do not lead to any material risks.

Equality Impact

21. The Trusts have been set up to benefit the public in certain geographical areas of the Borough as outlined in the Deeds of Gift.

Human Resources / Organisational Development

22. The proposals in this report do not have any direct organisational development / Human Resources implications.

Commercial / Procurement

23. Activity is subject to the conditions set out in the Deeds creating the Trusts and any subsequent schemes made by the Charity Commission.

Environment/Climate Change

24. The proposals in this report do not have any direct impact on the environment or climate change.

Council Priorities & Projects

25. The aims of the Trusts include the provision of facilities for recreation or other leisure time occupation with the object of improving the conditions of life, or such other charitable purposes as the Council may determine. This will contribute to Council Plan objectives to Grow a Strong Visitor Economy, Develop Green Space and Reduce Social Isolation.



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Iain Newman

Director of Finance and Legal Services

Contact Officer: Dave McNaney
Telephone: 01384 814857
Email: dave.mcnaney@dudley.gov.uk

Appendix 1

The Stevens Park and Recreation Ground Foundation Trust
(charity no 523196)

Trustees' Annual Report, Final Accounts and Independent
Examiner's Report on the Accounts for the period 1 April 2022
to 31 March 2023.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 April 2022 to 31 March 2023

Charity name: The Stevens Park and Recreation Ground Foundation Trust

Charity registration number: 523196

Objectives and Activities

The Stevens Park and Recreation Ground Foundation Trust was constructed by a Deed of Gift dated 29th September 1930 and varied by a scheme dated 24th May 1966. The Trust is registered charity, number 523196.

The Charity is established for the following purposes:

- (a) to maintain and improve property belonging to the Foundation
- (b) to acquire land to be held in trust for the Foundation
- (c) to maintain and improve property held by the following registered charities:

Registered

Charity No.

- | | | |
|-----|---|--------|
| 1. | Mary Stevens Maternity Home and Public Park | 203087 |
| 2. | Mary Stevens Park, Stourbridge | 523195 |
| (d) | to provide recreation facilities to improve the conditions of life for persons resident in the Borough of Stourbridge, with preference given to Lye and Wollescote. | |

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

The Charity has received income from investments, rents and service charges in the financial year. It has also received income from the Council as a contribution to the costs of maintenance of grounds and property.

The Council recognises the substantial benefits provided to the local community and to the Council by the Park and Recreation Ground, and notes that there is an active Friends Group and other volunteers who work tirelessly on behalf of the Park.

On 16 April 2019, the Trust also agreed to contribute up to £90,000 to phase 2 of the restoration project, which would be funded by prudential borrowing and repaid by the

Trust over a 10 year period – see below. This represents a significant commitment of available resources for the future.

Financial Review

The Trust has a permanent endowment and general funds. The former is not available for distribution and the latter could be expended with the Trustees' approval.

At a previous meeting of the former Finance (Stevens Bequests) Sub Committee, the Trustees agreed a policy setting out the level of reserves needed to meet the objectives of the Charity. This policy was to maintain the “real” spending power of the bequest i.e. the permanent funds, as a fundamental part of the investment strategy. Therefore before any grants are awarded, it is confirmed that the value of the permanent funds adjusted for inflation has been maintained.

The charity continued to receive rental income and interest for the year of £21,313. It has also received income from Council support of £241,088.

As noted above, the Trustees have agreed to contribute towards phase 2 of restoring collapsed walls in Wollescote Park. The debt charges accrued in 2022/23 were £9,697.

There was one grant allocation of £5,000 funded from the income achieved within the year. Grant applications are reported to the Ernest Stevens Management Committee which meets regularly. Organisations normally submit a formal application explaining how the funds will be used, what would be achieved if the grant was awarded and their financial position.

The Trustees have a policy that the grant should be for capital items and be for a maximum of 50% of the cost of the project or £5,000, whichever is the lower.

Application forms, the criteria agreed by the Trust and a map of the area in which the Trust operates are available from the charity.

The Trustee, Dudley MBC, undertakes to maintain the property from its own funds. On the advice of the Charity Commission, maintenance on property referred to in the objectives of the Charity has been included in these accounts as both income and expenditure, on the basis of a full cost recovery hourly rate which takes into account productive and unproductive time. During 2022/23, the cost of maintaining the grounds and Wollescote Hall, which is within the Park, was £244,600.

The investments were revalued at 31st March 2023 to be shown at the market value to comply with the Charities SORP 2005. This resulted in an unrealised loss of £28,568 with £15,548 being reduced from the value of the unrestricted funds and £13,020 being reduced from the value of the permanent endowment funds.

At the end of the financial year reserves carried forward in the unrestricted fund were £398,538. Applying the policy to maintain the “real” spending power of the bequest provides a sum available for distribution of £0, mainly due to the increase in RPI in the year.

As noted above, the Trust has committed to a significant contribution towards the cost of restoring the collapsed historic walls at Wollescote Park.

The property is currently valued at £491,400 (revalued as at 2020; no change in valuation) and the investments at £473,580.

Structure, Governance and Management

The charity was established by the Deed of Gift dated 29th September 1930 and varied by a scheme dated 24th May 1966.

The Trustee of the Charity is Dudley Metropolitan Borough Council. The Ernest Stevens Management Committee has been created with the delegated power of the Trustee.

Reference and Administrative details

Charity name	The Stevens Park and Recreation Ground Foundation Trust
Registered charity number	523196
Charity's principal address	The Council House Priory Road Dudley West Midlands DY1 1HF

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	Councillor Ian Kettle	
Full name(s)	Councillor Ian Kettle	
Position (eg Secretary, Chair, etc)	Chair of the Ernest Stevens Trust Management Committee	
Date	23/10/2023	



Stevens Park & Recreation Ground		Charity No (if any)	523196
Annual accounts for the period			
Period start date	01-Apr-22	To	Period end date 31-Mar-23

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	-	-	-	-
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	4,628	-	-	4,628	5,587
Investments	S04	16,685	-	-	16,685	13,802
Separate material item of income	S05	241,088	-	-	241,088	222,030
Other	S06	-	-	-	-	-
Total	S07	262,401	-	-	262,401	241,419
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	14,697	-	-	14,697	9,697
Separate material item of expense	S10	244,600	-	-	244,600	226,501
Other	S11	-	-	-	-	-
Total	S12	259,297	-	-	259,297	236,198
Net income/(expenditure) before investment gains/(losses)						
	S13	3,104	-	-	3,104	5,221
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	3,104	-	-	3,104	31,665
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	- 15,548	-	- 13,020	- 28,568	26,444
Net movement in funds	S20	- 12,444	-	- 13,020	- 25,464	58,109
Reconciliation of funds:						
Total funds brought forward	S21	410,982	-	720,617	1,131,599	1,099,934
Total funds carried forward	S22	398,538	-	707,597	1,106,135	1,158,043

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	491,400	491,400	491,400
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	473,580	473,580	502,148
Total fixed assets		B05	-	-	964,980	964,980	993,548
Current assets							
Stocks	(Note 18)	B06		-	-	-	-
Debtors	(Note 19)	B07	3,294	-	-	3,294	3,294
Investments	(Note 17.4)	B08	6	-	-	6	6
Cash at bank and in hand	(Note 24)	B09	147,552	-	-	147,552	134,751
Total current assets		B10	150,852	-	-	150,852	138,051
Creditors: amounts falling due within one year	(Note 20)	B11	9,697	-	-	9,697	-
Net current assets/(liabilities)		B12	141,155	-	-	141,155	138,051
Total assets less current liabilities		B13	141,155	-	964,980	1,106,135	1,131,599
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	141,155	-	964,980	1,106,135	1,131,599
Funds of the Charity							
Endowment funds	(Note 27)	B17	-		707,597	707,597	720,617
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19	398,538		-	398,538	410,982
Revaluation reserve		B20				-	
Total funds		B21	398,538	-	707,597	1,106,135	1,131,599
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

--

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

✓

No*

--

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	<i>Not Applicable</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Not Applicable</i>

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	Not Applicable
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1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	Not Applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not Applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not Applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not Applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not Applicable

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
				✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
				✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
				✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
				✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes	No	N/a
			✓	
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		✓		
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at	Yes	No	N/a

Debtors

settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

✓		
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Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

--

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts		-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:	Activities		-	-	-	-
	Rents	4,628	-	-	4,628	5,587
		-	-	-	-	-
	Other	-	-	-	-	-
Total		4,628	-	-	4,628	5,587
Income from investments:	Interest income	16,685	-	-	16,685	13,802
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		16,685	-	-	16,685	13,802
Separate material item of income:	Council support	241,088	-	-	241,088	222,030
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		241,088	-	-	241,088	222,030
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		262,401	-	-	262,401	241,419
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)		N/A				
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.		N/A				
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)		N/A				

Section C	Notes to the accounts	(cont)
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Note 6 **Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Grant Payment/Capital Financing	14,697	-	-	14,697	9,697
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	14,697	-	-	14,697	9,697
Separate material item of expense	Grounds/Property Maintenance	244,600	-	-	244,600	226,501
		-	-	-	-	-
		-	-	-	-	-

	-	-	-	-	-
Total	244,600	-	-	244,600	226,501

Other

	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	-

TOTAL EXPENDITURE

259,297	-	-	259,297	236,198
---------	---	---	---------	---------

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Grant Payment	Grant made to Wollescote Hall Bowls Club	5000	-	5000	9697
Total		5000	-	5000	9697

Prior year expenditure on charitable activities can be analysed as follows:

N/A

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Section C

Notes to the accounts

(cont)

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Wollescote Hall Bowls Club	5,000		-	5,000
			-	-
			-	-
Total	5,000	-	-	5,000

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Wollescote Hall Bowls Club	Contribution to the costs of levelling the bowling green	5,000
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		5,000
Other unanalysed grants		-
TOTAL GRANTS PAID		5,000

Note 14**Tangible fixed assets**

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

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	491,400	-	-	-	491,400
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	491,400	-	-	-	491,400

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	491,400	-	-	-	491,400
Net book value at the end of the year	491,400	-	-	-	491,400

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

31/03/2020

the name of independent valuer, if applicable

Mr Bryn Owen, Chartered Surveyor,
Dudley MBC

the methods applied and significant assumptions

Following RICS Global Standards ("the Red Book") the valuation has been prepared as a desk top exercise, using the comparable method.

the carrying amount that would have been recognised had the assets been carried under the cost model.

The cost model has not been used for any of the assets and therefore this is not applicable

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

--

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

--

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	502,148	-	-	-	502,148
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	- 28,568	-	-	-	- 28,568
Carrying (fair) value at end of year	-	473,580	-	-	-	473,580

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	473,580	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	473,580	-
Grand total (Fair value at year end+Cost less impairment)		473,580

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

This year	Last year

	£	£
Cash or cash equivalents	-	-
Listed investments	6	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	6	-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Section C	Notes to the accounts	(cont)
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Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other - balances held by Dudley MBC on behalf of the Trust
Total

This year £	Last year £
-	-
-	-
-	-
147,552	134,751
147,552	134,751

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
Permanent Endowment	PE	Permanent Endowment	720,617	-	-	-	- 13,020	707,597
			-	-	-	-	-	-
Unrestricted Funds	U	Unrestricted Funds	410,982	262,401	- 259,297	-	- 15,548	398,538
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			1,131,599	262,401	- 259,297	-	- 28,568	1,106,135

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
Permanent Endowment	PE	Permanent Endowment	708,137	-	-	-	12,480	720,617
			-	-	-	-	-	-
Unrestricted Funds	U	Unrestricted Funds	391,797	241,419	- 236,198	-	13,964	410,982
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			1,099,934	241,419	- 236,198	-	26,444	1,131,599

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	N/A	
Between endowment and restricted funds	N/A	
Between endowment and unrestricted funds	N/A	

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

N/A

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

28.2 Trustees' expenses

TRUE

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

N/A

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Stevens Park & Recreation Ground

On accounts for the year
ended

31/03/2023

Charity no
(if any)

523196

Set out on pages

See attached Accounts and Trustees Annual Report

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

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

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

Independent
examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Graham Harrison

Date:

2/10/2023

Name:

Graham Harrison

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

FCCA

Address:	Dudley Audit Services, Council House,
	Priory Road,
	Dudley. DY1 1HF

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

<p>Give here brief details of any items that the examiner wishes to disclose.</p>	
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Appendix 2

Stevens Park, Quarry Bank (charity no 219690)

Trustees' Annual Report, Final Accounts and Independent Examiner's Report on the Accounts for the period 1 April 2022 to 31 March 2023.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 April 2022 to 31 March 2023

Charity name: Stevens Park, Quarry Bank

Charity registration number: 219690

Objectives and Activities

To hold the property identified in the Deed of Gift as public pleasure grounds, and to support, improve and maintain the property for this purpose and in accordance with the conditions set out in the Deed of Gift.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

The Charity has received income in the financial year from the Council as a contribution to the costs of maintenance of grounds and property.

The Council recognises the substantial benefits provided to the local community and to the Council by the Park and notes that there is an active Friends Group and other volunteers who work tirelessly on behalf of the Park.

Expenditure during the financial year related to grounds maintenance and maintenance and improvement of the buildings, primarily Tintern House.

Financial Review

The Charity has received income from Council support of £121,748.

This has met the costs in the financial year of £121,748 which related to grounds maintenance costs, mainly provided by the Council's Greencare team. In financial year 2022/23, no other maintenance works were carried out.

The Charity does not generally hold reserves. If income received from service charges or other income relating to occupation of the premises is not sufficient to meet the costs of maintenance, the Council will make the required contribution to break even in the year.

The property is currently valued at £75,000 and was revalued in 2020.

The Charity currently has no investments.

Structure, Governance and Management

The charity was established by the Deed of Gift made on 29 January 1921 between Ernest Stevens of Prescott House, Stourbridge and the Urban District Council of Quarry Bank in the County of Stafford.

The Trustee of the Charity is Dudley Metropolitan Borough Council. The Ernest Stevens Management Committee has been created with the delegated power of the Trustee.

Reference and Administrative details

Charity name	Stevens Park, Quarry Bank
Registered charity number	219690
Charity's principal address	The Council House Priory Road Dudley West Midlands DY1 1HF

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	Councillor Ian Kettle	
Full name(s)	Councillor Ian Kettle	
Position (eg Secretary, Chair, etc)	Chair of the Ernest Stevens Trust Management Committee	
Date	23/10/2023	



Stevens Park, Quarry Bank			Charity No (if any)	219690	
Annual accounts for the period					
Period start date	01-Apr-22	To	Period end date	31-Mar-23	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01		-	-	-	-
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03		-	-	-	-
Investments	S04		-		-	-
Separate material item of income	S05	121,748	-	-	121,748	114,243
Other	S06	-	-	-	-	-
Total	S07	121,748	-	-	121,748	114,243
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09		-	-	-	-
Separate material item of expense	S10	121,748	-	-	121,748	114,243
Other	S11	-	-	-	-	-
Total	S12	121,748	-	-	121,748	114,243
Net income/(expenditure) before investment gains/(losses)						
	S13	-	-	-	-	-
Net gains/(losses) on investments	S14		-		-	
Net income/(expenditure)	S15	-	-	-	-	-
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	-	-	-	-	
Reconciliation of funds:						
Total funds brought forward	S21		-		-	
Total funds carried forward	S22	-	-	-	-	-

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	75,000	75,000	75,000
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	75,000	75,000	75,000
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	-	-	-	-	-
Total current assets		B10	-	-	-	-	-
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	-	-	-	-	-
Total assets less current liabilities		B13	-	-	75,000	75,000	75,000
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	-	-	75,000	75,000	75,000
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	-	-	-	-	-
Revaluation reserve		B20	-	-	75,000	75,000	75,000
Total funds		B21	-	-	75,000	75,000	75,000
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes* ☒
No* ☐

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	Accounts prepared on FRS102 basis
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Charity Commission preferred basis

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	None
--	-------------

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	Not Applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not Applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not Applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not Applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not Applicable

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
		Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
				✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
				✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
				✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
				✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes	No	N/a
			✓	
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		✓		
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at	Yes	No	N/a

Debtors

settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

✓		
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Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

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Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts		-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations					
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Activities		-	-	-	-
	Rents		-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income		-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:	Council support	121,748	-	-	121,748	114,243
			-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	121,748	-	-	121,748	114,243
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other - HLF Grant		-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		121,748	-	-	121,748	114,243

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Within the income items above the following items are material:
(please disclose the nature, amount and any prior year amounts)

N/A

Note 6 Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Grant Approval	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	-	-	-	-	-
Separate material item of expense	Grounds/Property Maintenance	121,748	-	-	121,748	114,243
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	121,748	-	-	121,748	114,243
Other	Development costs - HLF scheme	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-

TOTAL EXPENDITURE

121,748	-	-	121,748	114,243
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Other information:**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	<i>Total prior year</i>
	£	£	£	£	£
Total					

Prior year expenditure on charitable activities can be analysed as follows:

N/A

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 14 **Tangible fixed assets**

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

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	75,000	-	-	-	75,000
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	75,000	-	-	-	75,000

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						
At beginning of the year	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
At end of the year	-	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	75,000	-	-	-	75,000
Net book value at the end of the year	75,000	-	-	-	75,000

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	31/03/2020
the name of independent valuer, if applicable	Mr Bryn Owen, Chartered Surveyor, Dudley MBC
the methods applied and significant assumptions	Following RICS Global Standards ("the Red Book") the valuation has been prepared as a desk top exercise, using the comparable method.
the carrying amount that would have been recognised had the assets been carried under the cost model.	The cost model has not been used for any of the assets and therefore this is not applicable

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
Permanent Endowment	PE	Permanent Endowment	75,000	-	-	-	-	75,000
			-	-	-	-	-	-
Unrestricted Funds	U	Unrestricted Funds		121,748	- 121,748	-		-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			75,000	121,748	- 121,748	-	-	75,000

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
Permanent Endowment	PE	Permanent Endowment	75,000	-	-	-	-	75,000
			-	-	-	-	-	-
Unrestricted Funds	U	Unrestricted Funds		114,243	- 114,243	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			75,000	114,243	- 114,243	-	-	75,000

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	N/A	
Between endowment and restricted funds	N/A	
Between endowment and unrestricted funds	N/A	

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

TRUE

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

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Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Stevens Park, Quarry Bank

**On accounts for the year
ended**

31/03/2023

**Charity no
(if any)**

219690

Set out on pages

See attached Accounts and Trustees Annual Report

**Responsibilities and
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

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

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

**Independent
examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

2/10/2023

Name:

Graham Harrison

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

FCCA

Address:

Dudley Audit Services, Council House,

Priory Road,

Dudley. DY1 1HF

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

Appendix 3

The Mary Stevens Recreation Ground and Park (charity no 523195)

Trustees' Annual Report, Final Accounts and Independent Examiner's Report on the Accounts for the period 1 April 2022 to 31 March 2023.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 April 2022 to 31 March 2023

Charity name: The Mary Stevens Recreation Ground and Park

Charity registration number: 523195

Objectives and Activities

To hold the property identified in the Deed of Gift, to be known as "The Mary Stevens Park", as public pleasure grounds, and to support, improve and maintain the property for this purpose and in accordance with the conditions set out in the Deed of Gift.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

The Charity has received income in the financial year relating to trading activities. It has also received income from the Council as a contribution to the costs of maintenance of grounds and property.

The Council recognises the substantial benefits provided to the local community and to the Council by the Recreation Ground and Park, and notes that there is an active Friends Group and other volunteers who work tirelessly on behalf of the Park.

Expenditure during the financial year related to grounds maintenance and the running costs, maintenance and improvement of the buildings, primarily Studley Court, which is currently used as Council office accommodation.

Financial Review

The Charity has received income in the financial year from trading activities of £62,291 relating mainly to recreation charges, rent from the café and the ice cream concession. It has also received income from Council support of £425,663.

This has met the costs in the financial year of £487,954 on maintenance of grounds and property. Building running costs were £224,407, which includes £40,720 spent on routine repairs. Grounds maintenance costs for the year were £263,547, mainly provided by the Council's Greencare team.

The Charity does not generally hold reserves. If income received from service charges or other income relating to occupation of the premises is not sufficient to meet the costs of maintenance, the Council will make the required contribution to break even in the year.

The property is currently valued at £1,700,000. It has been revalued in 2020 and there has been no change in valuation.

The Charity currently has no investments.

Structure, Governance and Management

The charity was established by the Deed of Gift made on 6 December 1929 between Ernest Stevens of Prescott House, Stourbridge and the Mayor, Aldermen and Burgesses of the Borough of Stourbridge.

The Trustee of the Charity is Dudley Metropolitan Borough Council. The Ernest Stevens Management Committee has been created with the delegated power of the Trustee.

Reference and Administrative details

Charity name	The Mary Stevens Recreation Ground and Park
Registered charity number	523195
Charity's principal address	The Council House Priory Road Dudley West Midlands DY1 1HF

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	Councillor Ian Kettle	
Full name(s)	Councillor Ian Kettle	
Position (eg Secretary, Chair, etc)	Chair of the Ernest Stevens Trust Management Committee	
Date	23/10/2023	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Mary Stevens Recreation Ground & Park			Charity No (if any)	523195
Annual accounts for the period				
Period start date	01-Apr-22	To	Period end date	31-Mar-23

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01		-	-	-	-
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	62,291	-	-	62,291	69,610
Investments	S04		-		-	-
Separate material item of income	S05	425,663	-	-	425,663	369,020
Other	S06	-	-	-	-	-
Total	S07	487,954	-	-	487,954	438,630
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09		-	-	-	-
Separate material item of expense	S10	487,954	-	-	487,954	438,630
Other	S11	-	-	-	-	-
Total	S12	487,954	-	-	487,954	438,630
Net income/(expenditure) before investment gains/(losses)						
	S13	-	-	-	-	-
Net gains/(losses) on investments	S14		-		-	
Net income/(expenditure)	S15	-	-	-	-	-
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	-	-	-	-	-
Reconciliation of funds:						
Total funds brought forward	S21					
Total funds carried forward	S22					

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	1,700,000	1,700,000	1,700,000
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	1,700,000	1,700,000	1,700,000
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	-	-	-	-	-
Total current assets		B10	-	-	-	-	-
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	-	-	-	-	-
Total assets less current liabilities		B13	-	-	1,700,000	1,700,000	1,700,000
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	-	-	1,700,000	1,700,000	1,700,000
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	-	-	-	-	-
Revaluation reserve		B20	-	-	1,700,000	1,700,000	1,700,000
Total funds		B21	-	-	1,700,000	1,700,000	1,700,000
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

☒

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	<i>Accounts prepared on FRS102 basis</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Charity Commission preferred basis</i>

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	None
---	------

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	Not Applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not Applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not Applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not Applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not Applicable

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
	The value of any voluntary help received is not included in the accounts but is described	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least
	They are valued at cost.
	The depreciation rates and methods used are disclosed in note 9.2.
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5
	They are valued at cost.
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

		✓
Yes	No	N/a
✓		
Yes	No	N/a
		✓
Yes	No	N/a
		✓
Yes	No	N/a
		✓
Yes	No	N/a
		✓
Yes	No	N/a
		✓
Yes	No	N/a
		✓
Yes	No	N/a
		✓
Yes	No	N/a
		✓
Yes	No	N/a
✓		
Yes	No	N/a
	✓	
Yes	No	N/a
		✓
Yes	No	N/a
	✓	

	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		✓		
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
				✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts		-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:	Activities	62,291	-	-	62,291	69,610
	Rents	-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		62,291	-	-	62,291	69,610
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income:	Council support	425,663	-	-	425,663	369,020
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		425,663	-	-	425,663	369,020
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		487,954	-	-	487,954	438,630

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Section C	Notes to the accounts	(cont)
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Note 6 **Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	-	-	-	-	-
Separate material item of expense	Grounds/Property Maintenance	487,954	-	-	487,954	438,630
		-	-	-	-	-
		-	-	-	-	-

	-	-	-	-	-
Total	487,954	-	-	487,954	438,630

Other

	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	-

TOTAL EXPENDITURE

487,954	-	-	487,954	438,630
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Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Total					

Prior year expenditure on charitable activities can be analysed as follows:

N/A

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 14**Tangible fixed assets**

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

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	1,700,000	-	-	-	1,700,000
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	1,700,000	-	-	-	1,700,000

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	1,700,000	-	-	-	1,700,000
Net book value at the end of the year	1,700,000	-	-	-	1,700,000

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

31/03/2020

the name of independent valuer, if applicable

Mr Bryn Owen, Chartered Surveyor,
Dudley MBC

the methods applied and significant assumptions

Following RICS Global Standards ("the Red Book") the valuation has been prepared as a desk top exercise, using the comparable method.

the carrying amount that would have been recognised had the assets been carried under the cost model.

The cost model has not been used for any of the assets and therefore this is not applicable

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
Permanent Endowment	PE	Permanent Endowment	1,700,000	-	-	-		1,700,000
			-	-	-	-		-
Unrestricted Funds	U	Unrestricted Funds		487,954	- 487,954	-		-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			1,700,000	487,954	- 487,954	-	-	1,700,000

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
Permanent Endowment	PE	Permanent Endowment	1,700,000	-	-	-	-	1,700,000
			-	-	-	-	-	-
Unrestricted Funds	U	Unrestricted Funds		438,630	- 438,630	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			1,700,000	438,630	- 438,630	-	-	1,700,000

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	N/A	
Between endowment and restricted funds	N/A	
Between endowment and unrestricted funds	N/A	

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

N/A

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

28.2 Trustees' expenses

TRUE

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

N/A

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Mary Stevens Recreation Ground and Park

On accounts for the year
ended

31/03/2023

Charity no
(if any)

523195

Set out on pages

See attached Accounts and Trustees Annual Report

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

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

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

Independent
examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Graham Harrison

Date:

2/10/2023

Name:

Graham Harrison

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

FCCA

Address:	Dudley Audit Services, Council House,
	Priory Road,
	Dudley. DY1 1HF

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

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Appendix 4

The Mary Stevens Maternity Home and Public Park (charity no 203087)

Trustees' Annual Report, Final Accounts and Independent Examiner's Report on the Accounts for the period 1 April 2022 to 31 March 2023.



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 1 April 2022 to 31 March 2023

Charity name: The Mary Stevens Maternity Home and Public Park

Charity registration number: 203087

Objectives and Activities

To hold the property identified in the Deed of Gift, comprising the former maternity home, the open space and Mary Stevens' Hospice, and to support, improve and maintain the same for one of the following purposes:

- A maternity home
- A hospital
- A convalescent home
- Any other purpose or purposes which has or have for its or their object the benefit, advancement and welfare of the people of Stourbridge and district so long as this does not be a breach of any of the conditions contained in the Schedules of the Deed of Gift.
- To grant leases to registered charities for a term of up to 28 years as approved by a Scheme granted by the Charity Commission

The Trustee shall let and manage all of the land belonging to the Charity subject to such consents as are required by law.

The Trustee shall first defray out of the income of the Charity the cost of repairs and insurance and all other charges and outgoings payable in respect of the property of the Charity and all of the proper costs, charges and expenses of and incidental to the administration and management of the Charity.

Subject to payment of these expenses, the Trustees shall apply the income of the Charity in or towards the maintenance and upkeep of the lands and buildings belonging to the Charity for the purposes specified above, or in such other ways as it thinks fit for charitable purposes for the general benefit of the inhabitants of the area of benefit (this being the Borough of Stourbridge as it was constituted on 31 March 1974).

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

The Council recognises the substantial benefits provided to the local community and to the Council by the Centre.

The Charity received income from the Council as a contribution to the costs of maintenance of grounds and property.

Financial Review

The charity has received income from rent and service charges of £20,925 plus Council support of £23,515.

This has met the costs in the financial year on maintenance of grounds (£5,589) and property (£38,851).

The Charity does not generally hold reserves. If income received from service charges or other income relating to occupation of the premises is not sufficient to meet the costs of maintenance, the Council will make the required contribution to break even in the year.

The long lease to Mary Stevens Hospice in relation to that part of the site provides for the Hospice to take responsibility for repairs and maintenance to these buildings and grounds. The current lease is dated 6 February 2018 and runs to 5 February 2093. The Hospice pays a peppercorn rent subject to meeting the agreed outcomes.

The property is currently valued at £680,000. It was revalued in 2020.

The Charity currently has no investments.

Structure, Governance and Management

The charity was established by the Deed of Gift made on 13 February 1931 between Ernest Stevens of Prescott House, Stourbridge and the Mayor, Aldermen and Burgesses of the Borough of Stourbridge, as affected by the Scheme of the Charity Commissioners of 3 October 1989.

The Trustee of the Charity is Dudley Metropolitan Borough Council. The Ernest Stevens Management Committee has been created with the delegated power of the Trustee.

Reference and Administrative details

Charity name	The Mary Stevens Maternity Home and Public Park
Registered charity number	203087
Charity's principal address	The Council House Priory Road Dudley West Midlands DY1 1HF

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	Councillor Ian Kettle	
Full name(s)	Councillor Ian Kettle	
Position (eg Secretary, Chair, etc)	Chair of the Ernest Stevens Trust Management Committee	
Date	23/10/2023	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Mary Stevens Maternity Home & Public Park			Charity No (if any)	203087
Annual accounts for the period				
Period start date	01-Apr-22	To	Period end date	31-Mar-23

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01		-	-	-	-
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	20,925	-	-	20,925	15,805
Investments	S04	-	-	-	-	-
Separate material item of income	S05	23,515	-	-	23,515	39,994
Other	S06	-	-	-	-	-
Total	S07	44,440	-	-	44,440	55,799
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	-	-	-	-	-
Separate material item of expense	S10	44,440	-	-	44,440	55,799
Other	S11	-	-	-	-	-
Total	S12	44,440	-	-	44,440	55,799
Net income/(expenditure) before investment gains/(losses)						
	S13	-	-	-	-	-
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	-	-	-	-	-
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	-	-	-	-	-
Reconciliation of funds:						
Total funds brought forward	S21	-	-	-	-	-
Total funds carried forward	S22	-	-	-	-	-

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	680,000	680,000	680,000
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	680,000	680,000	680,000
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	-	-	-	-	-
Total current assets		B10	-	-	-	-	-
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	-	-	-	-	-
Total assets less current liabilities		B13	-	-	680,000	680,000	680,000
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	-	-	680,000	680,000	680,000
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	-	-	-	-	-
Revaluation reserve		B20	-	-	680,000	680,000	680,000
Total funds		B21	-	-	680,000	680,000	680,000
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	<i>Accounts prepared on FRS102 basis</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Charity Commission preferred basis</i>

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	None
---	------

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	Not Applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not Applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not Applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not Applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not Applicable

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
				✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
				✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
				✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
				✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
	They are valued at cost.		✓	
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		✓		
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at	Yes	No	N/a

Debtors

settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

✓		
---	--	--

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

--

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts		-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations					
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Activities		-	-	-	-
	Rents/Service Charges	20,925	-	-	20,925	15,805
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	20,925	-	-	20,925	15,805
Income from investments:	Interest income		-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:	Council support	23,515	-	-	23,515	39,994
			-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	23,515	-	-	23,515	39,994
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		44,440	-	-	44,440	55,799

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Within the income items above the following items are material:
(please disclose the nature, amount and any prior year amounts)

N/A

Note 6 Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Grant Approval	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	-	-	-	-	-
Separate material item of expense	Grounds & Property Maintenance	44,440	-	-	44,440	55,799
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	44,440	-	-	44,440	55,799
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-

TOTAL EXPENDITURE

44,440	-	-	44,440	55,799
--------	---	---	--------	--------

Other information:**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	<i>Total prior year</i>
	£	£	£	£	£
Total					

Prior year expenditure on charitable activities can be analysed as follows:

N/A

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 14**Tangible fixed assets**

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

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	680,000	-	-	-	680,000
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	680,000	-	-	-	680,000

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	680,000	-	-	-	680,000
Net book value at the end of the year	680,000	-	-	-	680,000

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	31/03/2020
the name of independent valuer, if applicable	Mr Bryn Owen, Chartered Surveyor, Dudley MBC
the methods applied and significant assumptions	Following RICS Global Standards ("the Red Book") the valuation has been prepared as a desk top exercise, using the comparable method.
the carrying amount that would have been recognised had the assets been carried under the cost model.	The cost model has not been used for any of the assets and therefore this is not applicable

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
Permanent Endowment	PE	Permanent Endowment	680,000	-	-	-	-	680,000
			-	-	-	-	-	-
Unrestricted Funds	U	Unrestricted Funds		44,440	- 44,440	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			680,000	44,440	- 44,440	-	-	680,000

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
Permanent Endowment	PE	Permanent Endowment	680,000	-	-	-	-	680,000
			-	-	-	-	-	-
Unrestricted Funds	U	Unrestricted Funds		55,799	- 55,799	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			680,000	55,799	- 55,799	-	-	680,000

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	N/A	
Between endowment and restricted funds	N/A	
Between endowment and unrestricted funds	N/A	

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

N/A

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

28.2 Trustees' expenses

TRUE

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

N/A

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Mary Stevens Maternity Home & Public Park

On accounts for the year
ended

31/03/2023

Charity no
(if any)

203087

Set out on pages

See attached Accounts and Trustees Annual Report

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

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

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

Independent
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

2/10/2023

Name:

Graham Harrison

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

FCCA

Address:

Dudley Audit Services, Council House,

Priory Road,

Dudley. DY1 1HF

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

Appendix 5

King George V Park (charity no 219684)

Trustees' Annual Report, Final Accounts and Independent Examiner's Report on the Accounts for the period 1 April 2022 to 31 March 2023.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 April 2022 to 31 March 2023

Charity name: King George V Park

Charity registration number: 219684

Objectives and Activities

The objectives of the charity remain:

- To restrict the use of the land in perpetuity as a playing field for the use of the public as part of the King George V Park, Wordsley under their powers contained in the Physical Training and Recreation Act 1937.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

The Charity has received income in the financial year relating to the use of King George V Park. It has also received income from the Council as a contribution to the costs of maintenance of the grounds.

The most significant item of expenditure during the financial year relates to the cost of grounds maintenance (£84,928). Property related spend in the year was £1,916.

Financial Review

The Charity has received income of £8,130 in the financial year from rents and the use of the football pitches on this site. It has also received income from Council support of £78,714.

This has met the costs in the financial year of £86,844 being the annual cost of grounds and property maintenance.

The Charity does not hold reserves. If income received from lettings or other income relating to the premises is not sufficient to meet the costs of providing the service, the Council will make the required contribution to break even in the year.

The land and buildings on the site is currently valued at £215,152. It was revalued in 2020.

The Charity currently has no investments.

Structure, Governance and Management

The charity was established in November 1958 by Deed of Gift and is registered with the Charity Commissioners (No 219684).

The Trustee of the Charity is Dudley Metropolitan Borough Council.

Reference and Administrative details

Charity name	King George V Park
Registered charity number	219684
Charity's principal address	Council House Priory Road Dudley West Midlands DY1 1HF

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	Councillor Ian Kettle	
Full name(s)	Councillor Ian Kettle	
Position (eg Secretary, Chair, etc)	Chair of the Ernest Stevens Trust Management Committee	
Date	23/10/2023	



King George V Park		Charity No (if any)	219684
Annual accounts for the period			
Period start date	01-Apr-22	To	Period end date 31-Mar-23

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01		-	-	-	-
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	8,130	-	-	8,130	7,200
Investments	S04		-		-	-
Separate material item of income	S05	78,714	-	-	78,714	83,943
Other	S06	-	-	-	-	-
Total	S07	86,844	-	-	86,844	91,143
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09		-	-	-	-
Separate material item of expense	S10	86,844	-	-	86,844	91,143
Other	S11	-	-	-	-	-
Total	S12	86,844	-	-	86,844	91,143
Net income/(expenditure) before investment gains/(losses)						
	S13	-	-	-	-	-
Net gains/(losses) on investments	S14		-		-	
Net income/(expenditure)	S15	-	-	-	-	-
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	-	-	-	-	
Reconciliation of funds:						
Total funds brought forward	S21		-		-	
Total funds carried forward	S22	-	-	-	-	-

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02		-	215,152	215,152	215,152
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-		-	
Total fixed assets		B05	-	-	215,152	215,152	215,152
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07		-	-	-	
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09		-	-	-	
Total current assets		B10	-	-	-	-	-
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	-	-	-	-	-
Total assets less current liabilities		B13	-	-	215,152	215,152	215,152
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	-	-	215,152	215,152	215,152
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19			-	-	
Revaluation reserve		B20			215,152	215,152	215,152
Total funds		B21	-	-	215,152	215,152	215,152
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

☒

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	<i>Accounts prepared on FRS102 basis</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Charity Commission preferred basis</i>

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	None
---	------

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	Not Applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not Applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not Applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not Applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not Applicable

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
		Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
				✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
				✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
				✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
				✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes	No	N/a
			✓	
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		✓		
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at	Yes	No	N/a

Debtors

settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

✓		
---	--	--

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes No N/a

		✓
--	--	---

They are valued at fair value except where they qualify as basic financial instruments.

Yes No N/a

		✓
--	--	---

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

--

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Donations and legacies:	Donations and gifts		-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Activities	4,693	-	-	4,693	1,514
	Rents	3,437	-	-	3,437	5,686
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	8,130	-	-	8,130	7,200
Income from investments:	Interest income		-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:	Council support	78,714	-	-	78,714	83,943
			-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	78,714	-	-	78,714	83,943
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		86,844	-	-	86,844	91,143

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 6 Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Grant Approval	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	-	-	-	-	-
Separate material item of expense	Grounds/Property Maintenance	86,844	-	-	86,844	91,143
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	86,844	-	-	86,844	91,143
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-

TOTAL EXPENDITURE

86,844	-	-	86,844	91,143
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Other information:**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	<i>Total prior year</i>
	£	£	£	£	£
Total					

Prior year expenditure on charitable activities can be analysed as follows:

N/A

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 14**Tangible fixed assets**

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

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	215,152	-	-	-	215,152
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	215,152	-	-	-	215,152

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	215,152	-	-	-	215,152
Net book value at the end of the year	215,152	-	-	-	215,152

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

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14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	31/03/2020
the name of independent valuer, if applicable	Mr Bryn Owen, Chartered Surveyor, Dudley MBC
the methods applied and significant assumptions	Following RICS Global Standards ("the Red Book") the valuation has been prepared as a desk top exercise, using the comparable method.
the carrying amount that would have been recognised had the assets been carried under the cost model.	The cost model has not been used for any of the assets and therefore this is not applicable

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
Permanent Endowment	PE	Permanent Endowment	215,152	-	-	-		215,152
			-	-	-	-		-
Unrestricted Funds	U	Unrestricted Funds		86,844	- 86,844	-		-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			215,152	86,844	- 86,844	-	-	215,152

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
Permanent Endowment	PE	Permanent Endowment	215,152			-		215,152
			-	-	-	-		-
Unrestricted Funds	U	Unrestricted Funds		91,143	- 91,143	-		-
						-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			215,152	91,143	- 91,143	-	-	215,152

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	N/A	
Between endowment and restricted funds	N/A	
Between endowment and unrestricted funds	N/A	

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

N/A

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

28.2 Trustees' expenses

TRUE

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

N/A

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Section A

Independent Examiner's Report

Report to the trustees/
members of

King George V Park

On accounts for the year
ended

31/03/2023

Charity no
(if any)

219684

Set out on pages

See attached Accounts and Trustees Annual Report

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

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

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

Independent
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

2/10/2023

Name:

Graham Harrison

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

FCCA

Address:

Dudley Audit Services, Council House,

Priory Road,

Dudley. DY1 1HF

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

Appendix 6

Homer Hill Recreation Ground (charity no 701251)

Trustees' Annual Report, Final Accounts and Independent Examiner's Report on the Accounts for the period 1 April 2022 to 31 March 2023.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 April 2022 to 31 March 2023

Charity name: Homer Hill Recreation Ground

Charity registration number: 701251

Objectives and Activities

The objectives of the charity remain:

- To support, maintain and improve the site defined in the deeds for the purposes of public recreation grounds.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

The Charity has received income in the financial year relating to the use of Homer Hill Recreation Ground. It has also received income from the Council as a contribution to the costs of maintenance of the grounds.

The most significant item of expenditure during the financial year relates to the cost of grounds maintenance (£94,413).

Financial Review

The Charity has received income in the financial year of £5,455 relating to the use of the football pitches on this site. It has also received income from Council support of £75,796 and contributions from the Friends Group of £13,162.

This has met the costs in the financial year of £94,413 being the annual cost of grounds maintenance.

The Charity does not hold reserves. If income received from lettings or other income relating to the premises is not sufficient to meet the costs of providing the service, the Council will make the required contribution to break even in the year.

The land and buildings on the site is currently valued at £36,972. It was revalued in 2020.

The Charity currently has no investments.

Structure, Governance and Management

The charity was established in October 1922 by Deed of Gift and is registered with the Charity Commissioners (No 701251).

The Trustee of the Charity is Dudley Metropolitan Borough Council.

Reference and Administrative details

Charity name	Homer Hill Recreation Ground
Registered charity number	701251
Charity's principal address	Council House Priory Road Dudley West Midlands DY1 1HF

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	Councillor Ian Kettle	
Full name(s)	Councillor Ian Kettle	
Position (eg Secretary, Chair, etc)	Chair of the Ernest Stevens Trust Management Committee	
Date	23/10/2023	



Homer Hill Recreation Ground			Charity No (if any)	701251	
Annual accounts for the period					
Period start date	01-Apr-22	To	Period end date	31-Mar-23	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01		-	-	-	-
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	18,617	-	-	18,617	5,290
Investments	S04		-		-	-
Separate material item of income	S05	75,796	-	-	75,796	84,473
Other	S06	-	-	-	-	-
Total	S07	94,413	-	-	94,413	89,763
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09		-	-	-	-
Separate material item of expense	S10	94,413	-	-	94,413	89,763
Other	S11	-	-	-	-	-
Total	S12	94,413	-	-	94,413	89,763
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	-	-	-	-	-
Net income/(expenditure)	S14		-		-	
Extraordinary items	S15	-	-	-	-	-
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	-	-	-	-	
Reconciliation of funds:						
Total funds brought forward	S21		-		-	
Total funds carried forward	S22	-	-	-	-	-

Section B Balance sheet

	Guidance Notes					
		Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	36,972	36,972	36,972
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	36,972	36,972	36,972
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	-	-	-	-	-
Total current assets	B10	-	-	-	-	-
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	-	-	-	-	-
Total assets less current liabilities	B13	-	-	36,972	36,972	36,972
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	-	-	36,972	36,972	36,972
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	-	-	-	-	-
Revaluation reserve	B20	-	-	36,972	36,972	36,972
Total funds	B21	-	-	36,972	36,972	36,972
Signed by one or two trustees on behalf of all the trustees						
		Signature	Print Name		Date of approval dd/mm/yyyy	

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

☒

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	<i>Accounts prepared on FRS102 basis</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Charity Commission preferred basis</i>

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	None
---	------

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	Not Applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not Applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not Applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not Applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not Applicable

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
		Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
				✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
				✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
				✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
				✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes	No	N/a
			✓	
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		✓		
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at	Yes	No	N/a

Debtors

settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

✓		
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Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

--

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Grant Approval	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	-	-	-	-	-
Separate material item of expense	Grounds Maintenance/Property	94,413	-	-	94,413	89,763
		-	-	-	-	-
		-	-	-	-	-

	-	-	-	-	-
Total	94,413	-	-	94,413	89,763

Other

	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

Total other expenditure

TOTAL EXPENDITURE

	-	-	-	-	-
	94,413	-	-	94,413	89,763

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Total					

Prior year expenditure on charitable activities can be analysed as follows:

N/A

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 14**Tangible fixed assets**

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

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	36,972	-	-	-	36,972
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	36,972	-	-	-	36,972

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	36,972	-	-	-	36,972
Net book value at the end of the year	36,972	-	-	-	36,972

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

31/03/2020

the name of independent valuer, if applicable

Mr Bryn Owen, Chartered Surveyor,
Dudley MBC

the methods applied and significant assumptions

Following RICS Global Standards ("the Red Book") the valuation has been prepared as a desk top exercise, using the comparable method.

the carrying amount that would have been recognised had the assets been carried under the cost model.

The cost model has not been used for any of the assets and therefore this is not applicable

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

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(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

--

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
Permanent Endowment	PE	Permanent Endowment	36,972	-	-	-		36,972
			-	-	-	-		-
Unrestricted Funds	U	Unrestricted Funds		94,413	94,413	-		-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			36,972	94,413	94,413	-	-	36,972

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
Permanent Endowment	PE	Permanent Endowment	36,972			-		36,972
			-	-	-	-		-
Unrestricted Funds	U	Unrestricted Funds		89,763	- 89,763	-		-
						-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			36,972	89,763	- 89,763	-	-	36,972

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	N/A	
Between endowment and restricted funds	N/A	
Between endowment and unrestricted funds	N/A	

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

N/A

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

28.2 Trustees' expenses

TRUE

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

N/A

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Homer Hill Recreation Ground

On accounts for the year
ended

31/03/2023

Charity no
(if any)

701251

Set out on pages

See attached Accounts and Trustees Annual Report

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

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

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

Independent
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

2/10/2023

Name:

Graham Harrison

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

FCCA

Address:

Dudley Audit Services, Council House,

Priory Road,

Dudley. DY1 1HF

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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