

Wheatley Playing Field Trust

Registered Charity: Number 1162945

Financial Statements for the period ended 31 March 2023

Page

1-7	Trustees Report
8	Statement of Financial Activities
9	Balance Sheet
10-11	Notes to the Financial Statements
12	Independent Examiners Report

**The Parish Office
The Merry Bells
89 High Street
Wheatley
Oxford
OX33 1XP**

WHEATLEY PLAYING FIELD TRUST

Annual Report of the trustees for the period ending 31st March 2023

The trustees present their annual report and financial statements for the period ended 31 March 2023. The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Wheatley Playing Field Trust is a Charitable Incorporated Organisation that was incorporated on 31st July 2015 with the registered charity number 1162945.

OUR AIMS

The promotion of community participation in healthy recreation and the advancement of education for the benefit of the inhabitants of the Parish of Wheatley and the neighbouring community by the provision of facilities, including a pavilion and changing rooms, for playing rugby, football, cricket, tennis and netball in the first instance and to develop facilities for other sports and pastimes.

OUR OBJECTIVES

The charity's objectives are the provision and maintenance of the pavilions and playing fields for the use of the inhabitants of the Parish of Wheatley and its neighbouring community without distinction of political, religious or other opinions, including use for sport and for other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants.

The Wheatley Parish Council playing field at Holton is a well-established resource based in Oxfordshire, approximately 5 miles east of the city of Oxford. For 42 years, from 1973, the playing field was subject to a joint user agreement and was funded by both the Wheatley Parish Council and Oxfordshire County Council. Since taking over the management of the playing field on 1st September 2015, the Trust has continued throughout this year to take steps to maintain the quality of the playing surfaces whilst continuing the recovery of users from the coronavirus pandemic.

The facilities comprise two pavilions, a clubhouse, numerous football pitches to suit most age groups, rugby pitches, a cricket square and tennis courts. There are markings and facilities for two netball courts and additional provisions for athletics during the summer for the local school. One grass pitch has floodlights for training.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Trustees make regular visits to inspect the buildings and grounds under the terms of essential maintenance. During the year regular flushing of water systems was carried out and the annual boiler and fire extinguisher servicing together with fire alarm testing maintained. After a long period of inactivity, the water systems in one pavilion was deemed stagnant and in the other pavilion traces of legionella was found so both systems were drained, cleaned, disinfected and re-tested before users were allowed to use showers.

Although covid restrictions had been lifted by April 2022, there was hesitancy amongst community users about participating in team sports. This affected Wheatley Rugby Club more than the younger footballers, so the winter sports season started slowly.

Wheatley Youth Cricket Club was unable to deliver the All Stars programme in the summer for 5-8 year olds due to the cost of insurance for a small group and another orienteering session took place around the fields.

The only cricket played was by Wheatley Park School.

Netball ran outside of school holidays, under floodlights in winter.

Wheatley FC continued to expand to cover all ages from minis to U12 teams plus a Sunday men's side, such that by the end of the season we had seven different soccer pitches marked out and hosted over 50 teams in a tournament in May, with a further tournament arranged later this year. Some of the growth was partly due to neighbouring villages losing access to their local facilities.

Wheatley Oaks FC continues to provide football to women over 30 and held a successful tournament for June 2022 with over 100 players from 8 teams taking part. A repeat event is planned for June this year.

Wheatley Rugby Club was only able to field one team due to players at the start of the season testing positive for covid and a general hesitancy among members. However, by sharing players with clubs in similar situations, a second team was able to play a several fixtures and the Vet's side played 5 games in the new year.

Community tennis was made available between Easter and September.

The trustees continue to maintain a website www.wheatleyplayingfieldtrust.co.uk that explains what the Trust does, invites comment and contains contact information. The website contains a calendar of bookings and local team fixtures and was updated regularly during the year.

All of the Trust documents, correspondence, meeting minutes and details of bookings are backed up onto an online account that can be accessed by any trustee so that records are safeguarded from loss on personal computers. The Trust is registered with the ICO under GDPR. The Trust has recently extended CCTV round the buildings and updated its registration with the ICO accordingly.

The principal users and activities at Holton playing fields were historically education, football, cricket, rugby and tennis. Club tennis has folded and club cricket now play at other facilities. This year the intended users were Wheatley Park School (approx 1000 students), Wheatley Rugby Club (95 members and an additional Vet's side), Wheatley FC running teams from minis to U12 plus 1 adult men's team, Wheatley Oaks FC running women's over 30's football and netball. Seven soccer pitches, one full size, one 9v9 size, two 7v7 size and three 5v5 size, one rugby pitch and a floodlit training pitch were maintained for all users. The second rugby pitch on the school site was not used partly due to a security policy implemented by the school. Training grids were used predominantly by Wheatley Park School and mini soccer. In the summer the fields were marked for athletics and alternating courts used for community tennis from Easter until late summer.

A community picnic to celebrate the Queen's diamond jubilee in June was well attended despite the weather. In July a second Play Day involving many trial activities was organised with Wheatley PCC and Oxfordshire Play Association. An event to raise money for research into child cancer was hosted by Wheatley Rugby Club and at the end of August the rugby club were hosts to the local Ukrainian refugees celebrating Ukraine Day.

You Move, a local authority initiative to get more people playing sport held road shows on three days in summer but was not publicised resulting in negligible attendance. An Xplorer orienteering event was likewise cancelled.

SODC promised to start trial sessions for walking football but failed to deliver.

The user management group comprising, school, rugby and football clubs chaired by a trustee to empower the major users to agree shared use of the changing rooms and clubhouse did not meet.

Throughout the year, the Trust was able to maintain the level of maintenance to the level previously carried out and was able to do all the works felt necessary to sustain the fields at the previous standard. The training pitch was seeded and top dressed in April and all the pitches decompacted. However, with no foreseeable cricket being played, the cricket square was only maintained to a low standard. The conifers on the north side of the tennis courts were topped to fence level.

After much debate about liability, Wheatley Parish Council removed the leaning 4m high chainlink fence on the north boundary and replaced it with a rather unsatisfactory temporary chestnut paling fence.

A storm in November resulted in a large tree branch falling into a neighbour's garden. This was dealt with by ground maintenance staff as soon as possible. Wheatley Parish Council independently commissioned a tree survey and trustees walked the site with the tree surgeon to discuss short and longer term implications.

The rise of gas and electricity prices on the open market and our contract ending in February 2023 meant a substantial increase in running costs. We chose to renew electricity at a higher rate on a zero carbon contract, but no standing charge, from February 2023 for two years, and renewed new gas contracts for just one year.

GDPR

The trustees continue to evaluate the Trust's data use and retention policy and develop a data protection policy following the guidelines of the ICO's self-assessment toolkit. The policy is published on our website and data retention notices applied to any communication requesting personal information. The Trust evaluates its situation and renewed registration with the ICO under GDPR including an extension to cover the CCTV.

ENVIRONMENTAL INITIATIVES

The trustees recognise that, because of their structure, the existing buildings are extremely poor users of energy, with all controls manually operated. All light fittings are LED and both pavilion boilers fitted with time controls on heating and hot water. However, the brutally cold winter and the frailty of the buildings meant that heating had to be run continuously to prevent pipes freezing; even so on a couple of occasions pipes had to be thawed before they burst.

Along the north boundary Wheatley Parish Council planted cell grown tree and hedge saplings donated by the Woodland Trust.

FUTURE PLANS

The Trust has a schedule of grounds improvements to attract other sports back to Holton. The improvements will need significant funding. The Trust has made submissions to the Wheatley Neighbourhood Plan and the latest Playing Pitch Strategy being prepared for SODC that has registered the poor condition of grounds and the need for improvement. Although the Trustees met with SODC Leisure and the local football community development manager to develop the area's input to the Local Football Foundation Plan which would establish funding opportunities for the next 10 years, this initiative was finalised without our further involvement and seems to have removed Wheatley from any FA development. It now appears that any Section 106 money arising from the building of 500 new homes within walking distance of the Trust facilities will not be allocated locally.

Wheatley Parish Council continued redevelopment plans for a replacement pavilion based on revised plans that were passed in January 2020. However, funding difficulties have resulted in a probable 3 year delay whilst professional help is sought. Wheatley Parish Council is liable for the finances of the new building.

Under the terms of the lease, both pavilions were due to be built by February 2023 and the Trust sought legal advice to confirm future liability for maintaining the existing buildings in the short term was that of Wheatley Parish Council.

The plans to redevelop the adjoining Oxford Brooks campus for housing has reached the stage of agreeing reserved matters and an alternative scheme being proposed. It

The plans to redevelop the adjoining Oxford Brooks campus for housing has reached the stage of agreeing reserved matters and an alternative scheme being proposed. It would appear that no work will commence until 2024. The Trust is identified as provider of sporting facilities in the area. As the redevelopment of the campus involves building on existing pitches and sporting facilities, National Planning Policy Framework dictates the need to provide alternative or better facilities elsewhere. The financial mitigation was largely set out in a Section 106 document accompanying the planning appeal, but discussions between Wheatley Parish Council and SODC regarding funding for new buildings suggest that the money offset will go elsewhere.

FINANCES

With a lease, the Trust now reinvests the income from users in the facilities and is now able to seek outside money for improvements.

The Trust subscribes to and maintains an online accounting system. This allows all of financial records to be stored in the cloud and not on any individual's personal computer.

Income is derived from the charges levied on users of the facilities. Expenditure of this user income has been on ground maintenance, utility bills, upkeep of buildings, but not repairs that are the responsibility of Wheatley Parish Council. Public money by way of grants was invested in the facilities this year on improved security and floodlighting upgrades. The Trust suspended waste collections during the year.

No expenditure was paid by way of salary. No trustee received any financial reimbursement for goods or services provided. Users were encouraged to clean changing rooms by way of a "cleaning" discount on pitch hire.

The surplus of income over expenditure at 31st March 2022 was used in the spring to improve maintenance on the pitches and to reseed the training pitch. There are plans during the summer 2023 to spend a budgeted £24,000 on building repairs and field improvements.

The trustees successfully applied for a 100% rebate from SODC on Business Rates.

The Trust successfully applied for and received SODC and OCC councillor grants towards improving the hard court lighting to facilitate walking sports and also towards an artificial cricket wicket. You Move also contributed toward the walking sports provision..

DEVELOPMENT AND MAINTENANCE OF FINANCES

The agreement with Wheatley Park School that annual charges would be invoiced over three terms and pro-rata to the facilities provided in any month continued.

Wheatley Park School and Wheatley Rugby Club have both signed long term user agreements with the Trust.

At present, finances are being maintained at sufficient level to meet envisaged outgoings. The government covid grants provided additional financial stability to the end of 2022 and the trustees are aware that any users ceasing to use the facilities needs to be replaced by an equal or greater source of income.

RESERVES AND FINANCIAL HEALTH

The pandemic proved the trust had sufficient reserves to protect it from any loss of income for four months which it considers a sufficient minimum. Ideally the trust needs to maintain reserves that relate to 6 months of controlled expenditure without income. All of the income to date has been allocated for reinvestment in the facilities at Holton. The budgeted summer expenditure for 2023 will reduce reserves to target.

INVESTMENT POLICY AND PERFORMANCE

The Trust has no investment policy at this stage and has no plans for the future.

OUR ETHOS STRATEGY AND POLICIES

The Wheatley Playing Field Trust seeks to advance the wellbeing of the inhabitants of Wheatley and the surrounding area by encouraging participation of all sections of the community in sport and recreation. To achieve this, the Trust will seek every opportunity to improve the current facilities.

By consulting with the community and reporting this feedback, the Trust aims to help develop new facilities to increase participation in sport and recreation.

The Trust has continued to work closely with Wheatley Parish Council in its project to replace the current pavilions. Although the project is funded by Wheatley Parish Council, the design and functions must be able to be maintained within the Trust's funding and objectives.

ACCESS POLICY

The Wheatley Playing Field Trust works to ensure that all the inhabitants of Wheatley and the neighbouring community have access to local outdoor space for organise sport and activities. The charity strives to promote active lifestyles through the protection and promotion of the playing fields and encourages participation from all age groups, ethnicity and ability.

EDUCATION LINKS

The trustees regularly meet with the school to ensure that all the facilities are available to enable the school to fulfil its Physical Education curriculum. We have achieved a greater understanding of the school's needs and are able to respond rapidly to changes and requests. We have provided an additional softball area to meet curriculum needs.

The Trust seeks to encourage ever-closer ties between the school and other sporting bodies to promote opportunities for coaching, greater participation and other educational opportunities in sport and recreation.

PROMOTING HIGH STANDARDS

The Trust, by working closely with the school, clubs and other users, encourages and nurtures the highest standards in sport and associated management of the facilities for the overall well-being and satisfaction of all who use the playing fields.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees met four times face to face during the year and held several action group meetings electronically as allowed in the governing document and as permitted under Government regulations.

CHARITY TRUSTEES

A number of trustee retirements and appointments were made during the year.

Paul Adrian Eric Willmott was reappointed trustee until 31st July 2026

Richard Charles Cosier remains trustee until 31st July 2023

Graham James Davies remains trustee 9th February 2024

Penelope Corinne Willmott remains trustee until 31st July 2023

Michelle Legg remains trustee until 3rd October 2025

Tina Flannery remains trustee until 15th December 2025

Douglas Lamont retired as Parish Council appointed trustee in June 2022 but was re-appointed by the other trustees until 31st July 2025

Peter Ramsdale was appointed from the Parish Council in July until 31st July 2025

ROLES AND RESPONSIBILITIES, ORGANISATIONAL MANAGEMENT

	Chairman	Records and admin	Manage maintenance of the facilities	Bookings and income	Keeping and preparing accounts	Development Strategy for the site	External funding opportunities	User Group coordination	Inspect facilities and report dilapidations
Paul Willmott	✓	✓	✓	✓	✓	✓	✓	✓	✓
Michelle Legg		✓				✓	✓		✓
Peter Ramsdale				✓		✓	✓		✓
Graham Davies			✓		✓	✓	✓		✓
Penny Willmott		✓			✓	✓			
Tina Flannery			✓			✓		✓	✓
Richard Cosier			✓	✓	✓	✓		✓	✓
Doug Lamont				✓		✓	✓		

OTHER RELATIONSHIPS

Wheatley Playing Field Trust maintains membership of Oxfordshire Playing Fields Association and the Grounds Management Association to benefit from professional advice. One trustee maintains membership of the RFU Grounds' Management Group.

RISK MANAGEMENT

In April 2015 the trustees carried out a condition survey of existing facilities and playing fields to highlight threats to the Trust by pre-existing conditions. This condition survey was presented to Wheatley Parish Council, the landowner, to form part of the lease as landlord's defects. Legal advice was sought that WPC has liability for those buildings until new pavilions are built according to the lease. The trustees work with WPC to update the risk and dilapidations.

The trustees regularly review the documents handed over with the lease. Wheatley Park School, being the largest user and also responsible for young persons, are consulted about specific risk and safeguarding policies with regard to their use of the fields.

TRUSTEE RECRUITMENT AND TRAINING

One trustee now has an enhanced DBS check through rugby and cricket.

One trustee has a DBS check through Wheatley Park School.

It was agreed that the pandemic highlighted the risk to the Trust operations if one trustee was severely incapacitated, so proposals for an additional trustee would be sought. The Trust now has 8 trustees appointed

Contact details for the trust

www.wheatleyplayingfieldtrust.co.uk

admin@wheatleyplayingfieldtrust.co.uk

PROFESSIONAL ADVISERS**Bankers**

Barclays Bank UK PLC,
Leicester
LE87 2BB

Insurance broker

Towergate
PO Box 257
Wymondham
NR18 8DR

Solicitor during the period

Geoffrey Bryant and Company
54 High Street
Eton
SL4 6BL

Independent Examiner

Robert Minty
24 Old London Road
Wheatley
Oxford OX33 1YW

This report was approved at a meeting of the Trustees on 26th September 2023



Chairman

Wheatley Playing Field Trust

Charity No. 1162945

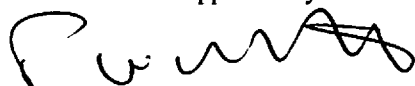
Statement of Financial Activities for the period ended 31 March 2023

		2023		2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Income and Endowments from				
Voluntary Income				
Covid support grants - South Oxfordshire District Council	-	-	-	8,000
Other grants - SODC grant towards new cricket pitch	-	2,500	2,500	-
- SODC grant towards Everyone Active	-	1,000	1,000	-
Sport England	-	-	-	750
- Oxfordshire CC grant towards floodlight extensic	-	1,500	1,500	-
Income from charitable activities				
Hire of facilities to Wheatley Park school	41,288	-	41,288	41,557
Facility hire - Rugby	1,535	-	1,535	2,160
Football	5,235	-	5,235	3,672
Other	740	-	740	1,025
Total Income and Endowments	48,798	5,000	53,798	57,164
Expenditure on				
Field maintenance	34,990	-	34,990	18,824
Sports equipment	17	-	17	34
Repairs	527	-	527	8,065
Materials	-	-	-	60
Rent	10	-	10	10
Water	605	-	605	-80
Insurances	4,951	-	4,951	4,299
Heat and light (net of user contributions)	1,353	-	1,353	1,272
Waste disposal	201	-	201	74
Water storage clean and test	3,042	-	3,042	3,168
Professional fees	-	-	-	-
Subscriptions	226	-	226	211
Bad Debts	-	-	-	-
Other	1360	-	1360	433
Depreciation	2,232	375	2,607	2,472
Total Expenditure	49,514	375	49,889	38,842
Net Income for the year	(716)	4,625	3,909	18,322
General reserves brought forward	57,016	750	57,766	39,444
General reserves carried forward	56,300	5,375	61,675	57,766

Wheatley Playing Field Trust
Charity No. 1162945
Balance Sheet as at 31 March 2023

	Note	£	2022 £
Fixed Assets			
Sports equipment	3	4,171	5,147
Current Assets			
Debtors		3,379	795.00
Cash in hand and at bank		63,008	56,688
		<u>66,387</u>	<u>57,483</u>
Less: creditors falling due within one year	4	(8,883)	(4,864)
Net current assets		<u>57,504</u>	<u>52,619</u>
Net Assets		<u><u>61,675</u></u>	<u><u>57,766</u></u>
 Unrestricted funds			
Unrestricted reserves		56,300	57,016
Restricted reserves		5,375	750
		<u><u>61,675</u></u>	<u><u>57,766</u></u>

These financial statements were approved by the Management Committee on 22/9/2023



P A E Wilmott
Chairman



R C Cosier
Treasurer

Wheatley Playing Field Trust

Charity No. 1162945

Notes on the Financial Statements for the Year ended 31 March 2023

1. Accounting Policies

a) Basis of accounting

The financial statements have been prepared on the historical cost convention and in accordance with accounting standards, the Charities SORP and comply with the Charities (Accounts and Reports) Regulations issued under the Charities Act 2011.

b) Recognition of Income and Endowments

Incoming resources are recognised in the Statement of Financial Activities when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

c) Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to make expenditure.

d) Depreciation

Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful lives as follows;

Sports equipment - straight line over 4 years

2. Incorporation

Wheatley Playing Field Trust is a Charitable Incorporated Organisation and was entered on the Register of Charities by the Charity Commission on 31 July 2015.

The objects of the Trust are the promotion of community participation in healthy recreation and the advancement of education for the benefit of the inhabitants of the Parish of Wheatley and the neighbouring community by the provision of facilities, including a pavilion and changing rooms, for playing rugby, football, cricket and tennis in the first instance and to develop facilities for other sports and pastimes.

The Trust took over the facilities previously provided by the Wheatley Park Sportsfield Management Committee on behalf of Oxfordshire County Council and Wheatley Parish Council and commenced operation on 1 September 2015.

3. Tangible Fixed Assets

	Sports Equipment £	Total £
Cost		
Cost at 1 April 2022	11,818	11,818
Additions	1,631	1,631
Cost at 31 March 2023	<u>13,449</u>	<u>13,449</u>
Accumulated depreciation		
Accumulated depreciation to 1 April 2022	6,671	6,671
Charge for the year	2,607	2,607
Accumulated depreciation to 31 March 2023	<u>9,278</u>	<u>9,278</u>
Net book value at 31 March 2023	<u>4,171</u>	<u>4,171</u>
Net book value at 31 March 2022	<u>5,147</u>	<u>5,147</u>

Wheatley Playing Field Trust

Charity No. 1162945

Notes on the Financial Statements for the Year ended 31 March 2023

4. Creditors

		2022
	£	£
Income in advance	3,335	3,572
Other creditors	5,548	1,292
	<u>8,883</u>	<u>4,864</u>

5. Restricted Funds

	Balance at 1/4/2022	Income	Expenditure	Balance at 31/3/2023
	£	£	£	£
South Oxfordshire District Council				
Netball lighting	500	-	(250)	250
New cricket pitch	-	2,500	-	2,500
Everyones active	-	1,000	-	1,000
Rugby club - CCTV	250	-	(125)	125
Oxfordshire County Council - Floodlight extension	-	1,500	-	1,500
	<u>750</u>	<u>5,000</u>	<u>(375)</u>	<u>5,375</u>

6. Analysis of Assets and Liabilities as at 31 March 2023

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	4,171	-	4,171
Current assets	61,012	5,375	66,387
Current liabilities	(8,883)	-	(8,883)
	<u>56,300</u>	<u>5,375</u>	<u>61,675</u>

7. Capital Commitments

As at 31 March 2023 trustees had made a commitment to improve the cricket pitch at a cost of about £9,400 and to improve the floodlighting at a cost of £3,000 with grants received of £2,500 and £1,500 respectively.

In addition the trustees are committed to overhauling the bottom pavilion heating at a cost of £6,000 of which £3,000 will be contributed by Wheatley Parish Council.

As at 31 March 2022 the Trust had allocated £3,900 to upgrading the training pitch floodlights and upgrading fire doors.

Wheatley Playing Field Trust

Charity No. 1162945

Accounts for the period ended 31 March 2023

I report on the accounts of Wheatley Playing Field Trust for the period ended 31 March 2023 which are set out on pages 8 to 11.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The Charity's Trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- . Examine the accounts under section 145 of the 2011 Act
- . To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5) (b) of the Act, ;
and
- . To state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present "a true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which give 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 accord 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 respect in order to enable a proper understanding of the accounts to be reached.

R. F. Minty

R F MINTY
24 OLD LONDON ROAD

WHEATLEY

OXFORD

OX33 1YW

28/9/2023