

BASLOW SPORTS FIELD CIO

(Registered Charity No. 1164305)

Trustees' Annual Report

For the year ended 31st March 2025

Section A	Reference and administration details
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Charity Name Baslow Sports field CIO

Registered Charity number 1164305

Charitys principal address Baslow Sports Field
Church lane
Baslow
DE45 1SP

Charitys Administrative address White Lodge
Calver Road
Baslow
DE45 1RR

Names of the charity Trustees who manage the charity

	Trustee name	Office(if any)	Dates acted if not whole year	name of person or body entitled to appoint trustee
1	Mr Tony Mottram	Chairman		
2	Miss Georgina Abdy	Treasurer		
3	Ms Emma Legdon	Secretary		
4	Mrs Helen Watts			Baslow Bowls Club
5	Mr John Watts			Baslow Bowls Club
6	Mrs Alison Gaines		Resigned	Baslow Tennis Club
7	Mrs Jackie Mantell			Baslow Tennis Club
8	Mr Andrew Knowles			Baslow Cricket Club
9	Mr Stuart Cunningham			Baslow Cricket Club
10	Mr Jonathon Holsgrove			Baslow Parish Council
11	Ms Lucy Grant		Appointed 30.9.2025	St.Annes School
12	Ms Rebecca Morley			Baslow Football
13	Mr Steve Brown		Appointed 8.10.24	Baslow Football

Names and addresses of advisers

Type of advisor	Name	Address
Bankers	CAF Bank Ltd	Kings Hill, West Malling, Kent, ME19 4JQ

Section B	Structure, Governance and Management
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Baslow Sports Field CIO is goverened by a Charities Commission 'Association' Constitution dated 29th June 2016

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Section C	Objectives and activities
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Providing and maintaining a recreation ground and sports facilities in the interests of social welfare with the aim of improving the conditions of life for the local inhabitants, in particular by improving their physical and psychological health and wellbeing.

To further any other charitable purposes for the benefit of the local inhabitants as the trustees see fit from time to time.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

After tough decisions and restructuring at the sports field by the CIO we have finished the year with a profit and have put into place long term plans that will help protect the charity over the coming years. Alongside the fantastic support from our club members we have continued to provide access to all sports at an affordable price and a high standard. The cafe continues to serve our community as a place to meet and socialise for all ages and our kids clubs continue to grow and support health education to our younger community. We have held fundraisers and engaged with other groups in our community about working together. However, our main achievement has been to bring people together and to provide a place of connection for all ages.

Section G

Declaration

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

Signed on behalf of the charity's trustees

Signatures

	
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Full Names

Tony Mottram	Georgina Abdy
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Position

Chairman	Treasurer
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Date

23/01/2026

BASLOW SPORTS FIELD CIO

Receipts and Payments Accounts
For the year ended 31st March 2025

Section A - Receipts and payments

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Last Year £
A1 Receipts				
Donations & Grants	2,750	7,680	10,430	
Gift Aid				
Club Contributions	7,039		7,039	13,644
Income from MUGA	3,056		3,056	2,800
St.Annes School				1,000
Cafe Income	18,262		18,262	14,120
Income from other activities	10,560		10,560	8,900
Tennis payment to MUGA		1,500	1,500	1,500
Bank Interest	21	458	479	472
Fund Raising events	515		515	1,034
Total Receipts	42,203	9,638	51,841	43,470

A2 Payments				
Ground Maintenance	21,800	1,850	23,650	21,417
Cleaning & Waste Disposal	1,098		1,098	1,586
Light, heat and water	9,091		9,091	9,584
Insurance	1,679		1,679	1,653
Ground Rent	627		627	627
Finance costs				
Legal & Professional costs				
Repairs & refurbishment	3,488	3,098	6,586	2,521
Sundry property expenses	218		218	278
IT & TV Costs	935		935	976
Admin costs	701		701	315
Grass/Field Products	660	5,608	6,268	7,024
Total Payments	40,297	10,556	50,853	45,981

Net of Receipts	1,906	-918	988	-2,512
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A3 Transfer between funds

Transfers to restricted funds	-2800			
Transfers from restricted funds	3376			
	576			

A4 Cash funds

Cash funds last year end	4,584	22,350	26,934	30,467
Cash funds this year end	7,066	21,454	27,944	26,934

Section B - Statement of assets and liabilities at the end of the period

Caf Bank Ltd - CafCash General Acct	8,950	6,967
Caf bank Ltd - Gold CCN Acct	1,457	3,680
Caf Bank Ltd - Gold MUC Acct	16,301	13,950
Caf bank Ltd - Gold Grants/Donations	1,813	2,337
	28,521	26,934

9 January 2026

Dear Trustees,

Baslow Sportsfield CIO "Sportsfield"
Independent Examination of financial statements to 31 March 2025 (Accounts)

I have now completed my independent examination and have appended my Examiner's report to the financial statements and trustees' report to 31 March 2025. These financial statements should be approved by the Trustees at a general meeting before they are sent, along with my Examiner's Report and the Trustee Report, to be filed with the Charity Commissioners.

I have considered carefully my independence and any conflicts of interest that I might have in acting as "Examiner" for the Sportsfield. I have no official position within the management of the tennis club, but I do remain a playing member. Since my retirement from employment in 2020 I have subsequently resigned as a member of the Institute of Chartered Accountants in England and Wales, but I do not consider this affects my ability to fulfil this role of examiner.

I have a statutory obligation to write separately to the Charity Commissioners with regards to any matters of significant concern. I do not have any matters in respect of the 2025 examination, which I consider need reporting to the Charity Commissioners. A post-examination letter to the Trustees has become routine practice and, whilst the matters contained in them are not ones I consider to be of such material concern to report specifically to the Charity Commissioners, they are nonetheless ones I think you should actively consider and address as Trustees. Failure to do so could result in a "significant concern" being necessarily reported in subsequent years. Accordingly, the attached Appendix B to this letter includes matters arising from the 2025 examination.

In accordance with the instructions given to me I have not undertaken an audit, and nor do I believe there is any requirement for the Sportsfield to have an audit. The scope of work undertaken by an Independent Examiner is set out in guidance provided by the Charities Commission, and I have followed this. I do not consider it to be within the scope of my examination to consider whether or not all terms and conditions relating to grants and donations have been complied with, or the impact non-compliance might have on the Sportsfield financial position.

The year to 31 March 2025 continued to bring a substantial number of challenges for Sportsfield, but a stable, core leadership team seems to have put measures in place to address issues from 2024. Whilst the 2025 financial statements show a "surplus" for the year, I have made the Treasurer aware that this figure, and hence Unrestricted Reserves also, include amounts, which might more appropriately be included as restricted monies. These are in

addition to monies owed to the MUGA in respect of unpaid contributions, which are already adjusted in the accounts so as to be included within restricted reserves. I have discussed my thoughts on these possible adjustments with the Treasurer and, although I have not found an appropriate item within Trustee minutes, she has advised that Trustees did ask for certain of these sums to be transferred into Restricted funds, but the transfers were overlooked and not actually made. I have accepted that further adjustment of the 2025 accounts is not necessary at this stage because the Treasurer has not only confirmed that Trustees are aware of these amounts, (which are informally ring-fenced within the Unrestricted reserves) but also that she intends to make the transfers early in 2026. For the Trustees benefit I have set out in Appendix A a summary of the amounts in question. The Trustees will need to confirm whether or not they wish to make further adjustments to the draft accounts before they are approved.

In addition to these amounts affecting the levels of Unrestricted Reserves, I am also concerned about other potential liabilities arising in 2025, but which might require payment in 2026, or subsequent years. I have previously advised that disputed outstanding water and sewage liabilities should be resolved as soon as possible. I understand that a new account with Severn Trent has recently been set up for the Sportsfield facilities and that charges will start to be levied in due course. Although Trustee minutes include discussions about the historical unpaid charges, I have seen no evidence they have been "written off", and I'm surprised if more recent undisputed usage will not ultimately be billed to Sportsfield. Trustees should look for confirmation and clarification about the current position and the extent to which any charges will need to be paid for over an extended period.

Similarly I have previously written about concerns relating to funding agreements with the Tennis Club with regards to use of the MUGA. In 2024 I was told about an agreement that had been reached to bring the funding back into line with agreement between the two parties. However, in 2025 Sportsfield has not honoured that agreement to pay off arrears of £100 each month. Only £500 of the agreed £1,200 repayments has actually been paid in 2025 and none of the agreed contribution of 25% of annual MUGA receipts (£764). The Treasurer has advised me that a further meeting with the Tennis Club in 2025 revised again the levels of funding that Sportsfield considered appropriate for them to make to the MUGA fund. I have not seen minutes of that meeting, nor other evidence of precisely what was agreed. If it subsequently transpires that Sportsfield does have to make a contribution to the MUGA fund in respect of 2025, then this is a further amount that will have to come from unrestricted funds. I'm told that a further meeting with Tennis is arranged for 31 January 2026. Trustees need to ensure all aspects of the position are fully clarified and confirmed so that everyone is clear about the commitments going forward.

In my 2024 letter to the Trustees I once again included a suggestion that they urgently prepare a cashflow budget for the coming year, to confirm how Sportsfield could continue to operate at its existing capacity. As part of my examination this year I have been provided with a document which suggests a budget for the year to 31 December 2025 was prepared, and which showed a significant surplus could be made. Actual figures to October 2025 have been set against the budget figures and suggest Sportsfield was on track, at that time, to realise the budgeted outcome, in the order of £13k. This would be a phenomenal achievement, but I have not reviewed the integrity of any figures within the document and I'm uncertain as to how

regularly the document is made available to Trustees for their review, nor how closely it is reviewed. I applaud the preparation of this useful document but wish to emphasise that all Trustees should be fully engaged in understanding, on a regular basis, how actual financial performance in the current year, for each major area, compares with the forecast, and actual performance of the previous year to identify any unusual significant differences.

Trustees actively involved in the management of the facilities are under enormous pressures to complete necessary processes and procedures, but these will not always be at the same level of complexity that a larger organisation might have in place. I have taken account of this in determining the extent of my examination. During the course of my examination a few matters came to my notice, and to which I would like to draw the attention of all Trustees. These are not matters which affect the accuracy of the financial statements presented to the Charity Commissioners, but they may have an impact on future accounts, as well as the efficiency with which the Sportsfield is administered, or the safeguarding of its financial and other resources. In making these comments I appreciate that a number of people, especially certain trustees, do already give a lot of time and commitment to operating and administering the Sportsfield so that the facilities are run successfully and to maximise the underlying objectives. These comments are not intended as a criticism of the existing procedures, or the people working hard for the Sportsfield, just looking to point out areas where further consideration might be given to improve the administration of Sportsfield and help safeguard the responsibilities of Trustees with regards to its financial resources.

These matters are set out in the Appendix B (see attached) and I would certainly be happy to discuss any of them further with you, perhaps at the next Trustee meeting (as has been done on occasions in previous years). The matters reported in respect of the 2024 examination are repeated to the extent I consider necessary.

I would like to take this opportunity to thank Georgina for the considerable time and assistance she has given in providing documentation and explanations as my examination progressed.

Yours faithfully,

David Gray

DA Gray
Independent Examiner

Appendix A

Schedule of unadjusted movements affecting Unrestricted and Restricted Reserves at 31 March 2025.

	Unrestricted	Restricted				Total
		Cricket	MUGA	Other	Football	
Statement balances 31 March 2025	8,950	1,457	16,301	1,813		19,571
Outstanding debt ref unpaid MUGA	-1,889		1,889			1,889
As per adjusted 31 March 2025 drafts	7,061	1,457	18,190	1,813		21,460
DCC - Electrics Grant	-2,500			2,500		23,960
Amount utilised 24/25	816			-816		23,144
Field Product expend - incorrect transfer Field products	-576			576		23,720
Unvouched FA Grant	0				0	23,720
Revised adjusted 31 March 2025	4,801	1,457	18,190	4,073	0	23,720

The summary shows that, after adjusting for monies owed to the MUGA fund in respect of previous year contributions, the unrestricted fund stands at £7,061. However, a net amount of approx **£1,700** is included within this amount, which was received from DCC and is restricted in the use it can be put to, ie refurbishment of pavilion electrics.

Also, an amount of **£576** was inadvertently transferred from the "other" restricted funds during 2025 to cover an invoice relating to ground maintenance, but this invoice had already been funded by the FA Grant received. Whilst such a transfer from this "other" fund could be legitimately made by the Trustees, I simply make the point that use of restricted funds in this way has not been approved by the Trustees in this particular case.

Were these two items to be adjusted it would mean that Unrestricted Reserves at 31 March 2025 would be reduced to £4,801. Making these further adjustments would also mean that the operating surplus for 2025, shown in the accounts as £1,906, would be adjusted so that a loss of £354 was recorded.

There are further smaller amounts received in 2025 (eg Co-op donation and Sportsfest net income) amounting to **£652** that are provisionally ear-marked for an outdoor classroom project in the future. The Trustees agreed in July 2025 for these, and other specific funds raised for the purpose of the classroom, to be transferred into Restricted Funds.

Treasurer has confirmed to me that **these amounts**, together with others arising in 25/26, will be transferred to Restricted Funds January 2026

Appendix B

Matters brought to attention of trustees - 31 March 2025

1. The use of restricted funds

The Sportsfield Trust holds restricted funds, containing monies that are available for use only on certain specific aspects of the facilities. At the start of the 2024-25 period such funds were held in respect of "cricket", the "MUGA" and "unutilised grant monies".

- 1.1 Historically I have found no clear guidance about who has the authority to determine when, and how, the "cricket" restricted monies can, or should be used. In 2025 Trustees agreed to advance £2,300 of those monies to the Cricket Club so they may purchase directly some new "nets". The Treasurer has made Cricket aware they have a balance of £1457 in their restricted account to utilise. They have identified plans for using this to develop the top right corner of the field where the astro strip is. Trustees should approve the monies could be used for that purpose.
- 1.2 For the MUGA replacement Fund, an informal policy has historically existed whereby 25% of MUGA income is transferred from unrestricted funds to the restricted MUGA fund each year. In addition, monies collected specifically from "tennis" for refurbishment of the MUGA should also be transferred into the MUGA restricted fund each year. During the course of my 2024 examination I was told of how these long-standing arrangements were to be altered, as well as how outstanding, unpaid transfers by Sportsfield into the restricted fund were to be made. I was not provided with a complete or clear document which set out what was agreed between the parties. I'm now told of further discussions held during 2025, which adjust yet again the level of MUGA funding that Sportsfield consider it should contribute. The 2025 accounts have been prepared on the basis of these new arrangements, without any firm evidence that the arrangements have been agreed with "tennis" as to how future MUGA refurbishments will be funded. See item 2 below for more specific concerns. I understand a further meeting with Tennis is scheduled for 31 January 2026, presumably to resolve all existing uncertainties.
- 1.3 Grants and donations. Sportsfield has been very successful in attracting grants and donations over the years. It was agreed that these should be paid, or transferred into a restricted fund, which relates to monies received in advance of the approved, relevant expenditure to which they relate being incurred. When the authorised expenditure is incurred, it is matched to the grant monies held in the restricted fund. This policy appears totally appropriate to me, but the usage of funds are necessarily based upon the Treasurer's judgement using knowledge about the "terms and conditions" applicable to each grant, or donation. As the purpose of each grant or donation can be very specific, and restrictive as to what it may be used for, the Trustees need to be widely aware of the terms. Failure to fully comply with terms and conditions may result in clawback that would adversely affect Sportsfield resources

The Trustees should satisfy themselves that all expenditure made through the restricted funds is made in accordance with the terms and conditions of the grant or donation as I do not consider that this falls within the scope of my examination. The financial statements are required to show how monies are added to, or taken from these restricted funds. Only with clear policies, or statements of principle can the Trustees be happy that restricted fund balances are reasonably stated.

In 2023 Sportsfield received a significant Football Foundation grant. Further claims and payments are expected over the subsequent 6 year period, and careful management is required to ensure that all terms and conditions are observed before funds are utilised. At the end of (31 March) 2024 the Treasurer confirmed that all monies received from the FA Grant in previous periods had been accounted for, and no unused balance was held in the Restricted Fund. During 2025 a further sum of £7,680 was received and invoices have been identified for the full amount as expenditure to which those monies related. It is beyond the scope of my examination to confirm that conditions relating to the grant money are complied with, nor that expenditure made in respect of it has been approved by the FA.

For several years now the restricted funds have separately included a miscellaneous historical amount of £2,504, which related to a 2018-19 private donation. During 2025 £576 of this amount was transferred to the Unrestricted Fund in error, in respect of an invoice that was already funded by the FA Grant. Whilst there was no double payment of the invoice to the supplier, the restricted fund has been inappropriately reduced to £1,813. The Treasurer has agreed to reinstate the restricted fund immediately to its previous level and then separately discuss with Trustees how the whole fund could be used. In this respect, I understand that the level of FA grant funding in future years will be restricted, and that Sportsfield will be expected to contribute to the shortfall. Certainly for the immediate future therefore the Trustees may think it appropriate to use the balance of this miscellaneous restricted fund towards the shortfall in FA grant funding.

Several years ago when grant applications were running at a high level I suggested that a single page "Grants" log be prepared, which would keep a summary of grants that were in the process of being applied for, or utilised. The purpose would be to inform Trustees, at a glance, the position relating to each of the items still extant. The Trustee minutes for 2024 – 25 show that applications are again starting to run at a higher level, and yet it is not always clear at what stage the application has reached, or if received how it is being utilised. To illustrate the usefulness of a summary "log" I refer to the possibility of a grant of £5,307, first referred to in April 2025 for the purpose of improving/ refurbishing the changing rooms. Whilst there has been some further discussion in subsequent meetings, it is currently unclear as to what its status is.

2. MUGA restricted Fund

The Sportsfield accounts to 31 March 2025 have been adjusted to reflect all the transfers into the MUGA restricted account for 2022, 2023 and 2024 that *should* have taken place. It also includes an amount of £1,500 received from Tennis in respect of their normal 2025 payment. This means the MUGA restricted fund at 31 March 2025 has a total value of £18,190.

However, as similarly reported in 2024, certain of the contributions due to the MUGA fund by Sportsfield have not been paid into the restricted fund, as at 31 March 2025. Sportsfield discussed this position with the tennis club in 2024 and agreement reached as to how the outstanding sums would be repaid into the MUGA fund over a period of several years.

At a meeting with the Trustees, prior to the approval of the 2024 accounts, the Trustees gave me an undertaking with regard to the outstanding transfers to the MUGA fund. That undertaking confirmed the intention to transfer the remaining balance as soon as possible and that, if this was not possible within a reasonable period, a specific payment plan would be agreed with the tennis club. During 2025 Sportsfield has not repaid monies according to the schedule agreed with Tennis, and only £500 of the £1200 they agreed to pay has actually been transferred into the MUGA fund. This leaves a remaining balance of £1,889 and I have sought it appropriate to obtain a similar undertaking from the current Chairman in respect of these monies still outstanding at 31 March 2025. I'm aware of a further impending meeting to be held with Tennis and to the extent that changes the level of indebtedness at 31 March 2025 then I suggest appropriate adjustments will be made within the accounts to 31 March 2026.

Whilst I did not see an agreed copy of minutes or agreement between Sportsfield and Tennis in 2024, I understand the terms have been superseded by yet another meeting in 2025. I have not seen any agreed notes or minutes of that meeting either. The MUGA is potentially a valuable resource of Sportsfield and the MUGA restricted fund was established to provide funding for when it needed replacement or major refurbishment. The Trustees need to develop a plan for how the facility will remain a serviceable resource with those using it paying appropriately for its long term upkeep and maintenance.

3. Trustee appointments, retirements and minutes of Trustee meetings

I have previously raised a concern that trustee appointments and retirements are not consistently adequately or fully reflected in the notes of Trustee meetings when they were voted on. I have been unable to ascertain from the minutes when Lucy Grant and Rebecca Morley were appointed. There should be a clear record of changes to the composition of Trustees so that the commencement and termination of Trustee responsibilities can be readily determined.

Major matters affecting the financial resources of Sportsfield usually appear to be recorded in Trustee meetings. However, circulation in advance to all Trustees of the Treasurer's briefing notes and budget update (as per October 2025 papers) would help to ensure there is general awareness of the up to date financial position, and so that further detailed clarification can be sought from the Treasurer before significant decisions are taken.

Minutes of Trustee meeting minutes and AGM have in previous years been posted on the CIO website, so they can be accessed widely, especially by Trustees. Trustees may wish to consider resuming this practice.

4. CIO Budget

Whilst there are indications in the Trustee minutes that a budget was prepared at the start of 2025, it is not always clear that performance against that budget is fully discussed as the year progresses. The papers circulated to the October 2025 Trustee meeting provide a good basis

for discussion and I would urge that a similar level of information, if possible, be circulated to Trustees in advance of future meetings so informed discussion about it can be held as necessary.

5. Payments to Trustees

Section 6 of the Sportsfield Trust constitution refers to benefits and payments to Sportsfield trustees and connected persons. Paragraph 1 of that section is very clear in terms of the prohibitions that are in place, as well as the specific circumstances under which any payments can be made.

Payments for goods and services should ideally always be made by Sportsfield directly, rather than through individual Trustees who then seek reimbursement.

Reimbursed expenses to Trustees in 2025 were at a low level and seem to be for valid expenses incurred on behalf of Sportsfield.

Payments for most goods or services is through online banking transfer. Payments are initiated by the Treasurer and then a request for approval sent to the counter signatory, which includes copies of the relevant invoices being paid. Since her appointment in February 2024 the counter signatory has been Emma Logden (Secretary) and I understand that all payments since then have been approved by her. This role of counter signatory was previously carried out by Chris Lyn, until she resigned as Secretary. Despite not being a Trustee since January 2023 Chris remains the only other alternate signatory to Emma. Chris should be removed as a signatory and another current Trustee appointed to be a signatory in case Emma is unable to temporarily perform the function.

6. Services provided by Dave/ Paul Robins.

Paul and Dave Robins provide monthly contracted ground maintenance and pavilion cleaning services respectively, for which they receive separate monthly payments. These services and other works undertaken for Sportsfield are usually covered by invoices, or other documented requests for payment. During 2025 formal agreements setting out specific contract roles and responsibilities in connection with these functions have been agreed. Whilst the groundsman role makes it clear that the post holder is not an employee of Sportsfield, this is not made clear in the caretaker agreement.

During the 2023-24 year Messrs Robins have continued to seek reimbursement for sundry costs incurred, or additional services provided, in relation to the maintenance or improvement of the Sportsfield facilities. I am told that these items continue to be approved, and paid, in accordance with normal procedures outlined previously.

7. Income from businesses using Sportsfield facilities

The Trustees have agreed separate, special arrangements with Becky Lyn (TryUmph in Sport) and Dave Robins (Cafe) for the regular use of Sportsfield facilities. Both ventures continue to be successful and contribute much needed income to Sportsfield.

The basis for invoicing Becky Lyn's business activities are currently on a self-certification basis, with overall reasonableness of income due to the Sportsfield reviewed by the Treasurer. As the use of the facilities increases through these arrangements, the Trustees may consider it appropriate now to look at the need for greater formalisation of the agreements so that the nature of them is clearly understood by all parties.

The Trustees negotiated a 2-year contract with Dave Robins, commencing in January 2025 for the exclusive use of pavilion cafe facilities.

8. Insurances

Sportsfield arranges annual insurance cover to protect its assets and the people using its facilities. However, the Trustees should insure that constituent clubs using the facilities on a regular basis carry an appropriate level of insurance for accident or injury that might occur through circumstances that are not covered by Sportsfield's own cover. This will avoid claims being made on Sportsfield for incidents their own insurance does not cover.

Similarly, the various businesses that operate exclusively from Sportsfield facilities should have their own level of insurance cover, appropriate to the needs of their own businesses. This may need to include, amongst other things, employers liability in respect of persons employed. Trustees should check annually that appropriate insurance policies are in place by those businesses. They should also ensure that appropriate insurance cover is in place for persons on Sportsfield property for the purpose of undertaking cleaning or groundsman type activities.

9. Employment status of those working at sportsfield

I have previously raised concerns that individuals who are now providing services at, or in, Sportsfield property (cleaners, coaches, groundsman, cafe staff, etc) might consider themselves as "employees" of Sportsfield, with all the implications that would have. As I understand it Sportsfield has no employees, or anyone providing services on a regular basis such that they could be considered to be employees. The Treasurer has confirmed she is happy that Sportsfield does not have to meet the legal, taxation or any other obligations associated with the employment of people and, with this assurance I will not consider it appropriate to raise this matter in future reports.

10. Receipts from football field and the incidental use of other facilities

The Treasurer has implemented a revised system from February 2024 to improve the way in which unpaid invoices are followed up to ensure their payment. The system appears to be working well, but I consider it beyond the scope of my examination to look at this in detail.

My own risk analysis of the draft accounts identified a substantial fall in income from football in 2025 compared to 2024. This, when considered with the costs of ground maintenance, the extent of expenditure funded by FA Grants and poor reports by specialists (although apparently superseded by subsequent review) on the ground standards may be something the Trustees wish to reassess more formally.

11. Fund raising events

The Trustees organised and staged a Sportsfest fundraising event during 2024-5, which has contributed to the surplus in the year. I have been unable to verify the level of income. Card

receipts were accepted using the banking facilities of the Saturday AM football group and subsequently transferred to Sportsfield. The Treasurer took active management of cash funds (£212) on the day, but these were not banked until some months after the event. I am told that these cash funds were held, in a safe, as a float for other potential fundraising activities, rather than one having to be funded personally by the Treasurer. Trustees should approve the Treasurer to hold a suitable level float for fundraising activities, as appropriate, so that any further cash receipts can be banked immediately.

12. Review of internal financial controls

It is recommended by the Charity Commission that Trustees review the adequacy and effectiveness of its internal financial controls on an annual basis to ensure they remain appropriate to the size and complexity of the charity's activities. The retirement of working, active Trustees in 2023 has only put more pressure on those who are left, and this could compromise the integrity and robustness of internal controls designed to protect Sportsfield resources. I would suggest that, with further, recent changes to Trustees and leadership team, now is a good time to undertake such a review.

13. Approval of Financial statements

Once happy with them Trustees should formally approve the financial statements and Trustees report, now the examination is complete and before the two documents are submitted to the Charities Commission. The approval of accounts would normally take place at the AGM, after Trustees have had chance to fully consider them, and make any adjustments they thought were appropriate.

Trustees should approve appropriate transfers to/ from restricted funds as appropriate, taking account of the matters I refer to earlier in this letter.

I suggest a motion should be presented to each AGM to consider re-election of the Independent Examiner for the coming year, after considering suitability, independence and any potential conflicts of interest.

14. Outstanding, disputed water charges

It is now some years since I was first made aware of disputes with Severn Trent water about disputed and outstanding water and sewerage charges. Various past Chairmen have undertaken to resolve the issues, but as far as I'm aware negotiations with the water board have not been concluded. Costs for water and sewerage have not been paid, and therefore there have been no expenses included in the financial statements for several years, although clearly services have been used. I am not aware of the extent to which such legitimate costs might have accrued, nor the period over which payment of them could be made. The Trustee minutes during 2024-25 show that this matter is raised regularly, but still not resolved. Trustees should be aware of the potential liability and make plans in the 2026 budget for how it can be settled.