

Registered Charity  
Number: 1193546

KILHAM PLAYING FIELD ASSOCIATION CIO

FINANCIAL STATEMENTS

Year ended

31 December 2023

Phoenix Accountancy and Business Consultancy Ltd

**Contents to the Financial Statements  
For the year ended 31<sup>st</sup> December 2023**

|                                     | Page |
|-------------------------------------|------|
| Trustees Annual Report              | 3    |
| Independent Examiners' Report       | 8    |
| Receipts and Payments Account       | 9    |
| Statement of Assets and Liabilities | 10   |
| Notes to the Financial Statements   | 11   |

**Trustees Annual Report  
For the year ending 31<sup>st</sup> December 2023**

The Trustees present their report with the independently examined financial statements of Kilham Playing Field Association CIO, for the period upto 31<sup>st</sup> December 2023.

**Reference and Administrative Details of the Charity, its Trustees and Advisers**

Name of charity: Kilham Playing Field Association

Charity Registration Number: 1193546

Address: N Back Lane  
Kilham  
Driffield  
East Yorkshire  
YO25 4RW

Correspondence Address: c/o John Kerry  
3 Ropery Close  
Kilham  
Driffield  
East Yorkshire  
YO25 4SZ

**Trustees:**

Names of Trustees who served during the year and up to the date of signing this report are as follows:

**Trustees**

|               |                              |
|---------------|------------------------------|
| Liz Sellers   | (Appointed 18.08.20)         |
| Nicola Knaggs | (Appointed 18.08.20)         |
| Andrew Oxley  | (Appointed 18.08.20) – Chair |
| Gavin Barker  | (Appointed 18.08.20)         |
| Toby Butcher  | (Appointed 19.09.23)         |
| John Kerry    | (Appointed 19.07.22)         |

**Trustees Annual Report  
For the year ending 31<sup>st</sup> December 2023**

Independent Examiner: Miss Rebecca Triffitt, MAAT  
Practice Accountant, employee of:  
Phoenix Accountancy and Business Consultancy Limited  
Morley's Cottage, Morley's Yard  
Walkergate  
Beverley  
East Yorkshire  
HU17 9BY

Bankers: HSBC  
1 King Street  
Bridlington  
East Yorkshire  
YO15 2DL

**Structure, Governance and Management**

Governing Document:

Kilham Playing Field CIO is a registered charity, registered with the Charity Commission on 16 April 2021 and governed by its Constitution dated 16 April 2021.

Recruitment and appointment of Trustees

The Trustees form the Management Committee of the charity. The governing document states that it shall comprise of the Chairman, Secretary, Treasurer and no more than 7 members. Members are elected at the Annual General Meeting and serve on a rotational basis with two members subject to re-election each year and two members similarly retiring each year.

The Governing Document also allows for the co-option of Trustees as ex officio members. These members have no voting rights.

**Trustees Annual Report  
For the year ending 31<sup>st</sup> December 2023**Trustee Induction and Training:

New Trustees undergo induction training. The Induction includes a discussion about the role and responsibilities of Trustees, the activities, aims and objectives of the charity, the structure of the organisation, Committee of Management and general procedures of the organisation.

Organisational Structure:

The Committee of Management (Board of Trustees) manages the Charity, and aims to consider only strategic decisions at its meetings. Trustees are aware that any conflict of interest is declared and minuted. The board holds a meeting monthly.

Risk Management:

The major risks, to which the charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks. All systems and procedures are reviewed regularly to ensure they meet charity law and our own organisations aims and objectives.

**Objectives and Activities**

The objects of Kilham Playing Field Association are:

"To promote for the benefit of the inhabitants of Kilham and the surrounding area the provision of facilities for recreation, sport or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants."

Main objectives for the following year:

In shaping our objectives for the following year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The main objectives for 2023 are:

- To continue to maintain and provide a Playing Field for the use of all members of the Community
- To recruit new Trustees to support in the successful management of the Playing field
- To develop new activities and events for the Community.

## **Trustees Annual Report For the year ending 31<sup>st</sup> December 2023**

### **Achievements and Performance**

#### Review of Activities 2023

The Kilham Playing Field Association is satisfied that in 2023:

- Our work reflected our aims.
- Our resources were well managed.

During the year we:

- Maintained and provided a playing field for the use of the community.
- Invested in a new Toddler play area.
- We also provided several fundraising activities and events including:
  - Tractor Run
  - Duck Race
  - 10K Run
  - Bonfire Night
  - Bingo & Music Nights
  - Open Gardens Event
  - Square Board

### **Financial Review**

#### Reserves Policy

It is the aim of the trustees to retain three to six months' core running costs in the unrestricted general fund to ensure a sufficient buffer to enable effective financial decision-making, rather than short term decisions, and the charity will work towards achieving this in the future by looking at additional fundraising activities.

#### Principal Funding Sources

Our principal funding source for the year was from fundraising and events.

### **Plans for Future periods**

Please see main objectives for the following year.

**Trustees Annual Report  
For the year ending 31<sup>st</sup> December 2023****Statement of disclosure of information to Independent Examiner**

We, the Trustees of the charity who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- there is no relevant information of which the charity's Independent Examiner is unaware; and
- we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiners are aware of that information.

**Statement of Trustees responsibilities**

The Trustees are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. Kilham Playing Field Association has income below £250,000 and has therefore elected to prepare the financial statements on a Receipts and Payments basis in line with the Charities Act 2011.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Trustee Declaration**

The Trustees declare that they have approved the Trustees Annual Report.  
Signed on behalf of the charity's Trustees:

**Andrew Oxley**  
**Chair of Trustees**



Date:

25-4-24

**Independent Examiner's Report to the Members of  
Kilham Playing Field Association**

I report on the accounts of Kilham Playing Field Association CIO for the period upto 31<sup>st</sup> December 2023, which are set out on pages 9 to 14.

**Respective responsibilities of Trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's 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 disclosures 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 material matters have come to my attention other than those outlined below which gives me cause to believe that in, any material respect:

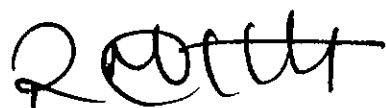
- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Rebecca Triffitt, MAAT**

Practice Accountant, employee of:  
Phoenix Accountancy and Business Consultancy Limited  
Morley's Cottage, Morley's Yard  
Walkergate, Beverley  
HU17 9BY

Date: 26/4/24



# **Receipts and Payments Account** **For the year ended 31<sup>st</sup> December 2023**

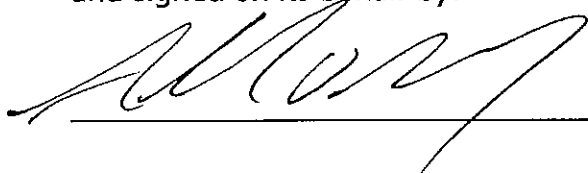
|                                                     | Notes | 2023<br>Unrestricted<br>Funds<br>£ | 2023<br>Restricted<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£ | 2022<br>Unrestricted<br>Funds<br>£ | 2022<br>Restricted<br>Funds<br>£ | 2022<br>Total<br>Funds<br>£ |
|-----------------------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| <b>RECEIPTS</b>                                     |       |                                    |                                  |                             |                                    |                                  |                             |
| Donations                                           | 1     | 295                                | 8,500                            | 8,795                       | -                                  | -                                | -                           |
| Grants                                              | 2     | -                                  | 24,170                           | 24,170                      | -                                  | -                                | -                           |
| Fundraising and Events                              | 2     | 20,428                             | -                                | 20,428                      | -                                  | -                                | -                           |
| Misc Income                                         | 3     | 30                                 | -                                | 30                          | -                                  | -                                | -                           |
|                                                     |       | 20,753                             | 32,670                           | 53,423                      | -                                  | -                                | -                           |
| <b>PAYMENTS</b>                                     |       |                                    |                                  |                             |                                    |                                  |                             |
| Insurance                                           |       | -                                  | 1,664                            | 1,664                       | -                                  | -                                | -                           |
| Events                                              | 4     | 8,979                              | 4,221                            | 13,200                      | -                                  | -                                | -                           |
| Grounds Maintenance and repairs                     |       | -                                  | 4,000                            | 4,000                       | -                                  | -                                | -                           |
| Equipment Maintenance                               |       | 851                                | 510                              | 1,361                       | -                                  | -                                | -                           |
| Water                                               |       | -                                  | 314                              | 314                         | -                                  | -                                | -                           |
| Training                                            |       | -                                  | 109                              | 109                         | -                                  | -                                | -                           |
| Accounts Fees                                       |       | 300                                | -                                | 300                         | -                                  | -                                | -                           |
| Room Rental                                         |       | 26                                 | -                                | 26                          | -                                  | -                                | -                           |
| Bank Charges                                        |       | 96                                 | -                                | 96                          | -                                  | -                                | -                           |
| Miscellaneous Costs                                 |       | 195                                | -                                | 195                         | -                                  | -                                | -                           |
| Capital Expenditure                                 | 5     | 12,334                             | 21,931                           | 34,265                      | -                                  | -                                | -                           |
|                                                     |       | 22,781                             | 32,749                           | 55,530                      | -                                  | -                                | -                           |
| Net Surplus/(deficit) for the year before transfers |       | (2,028)                            | (79)                             | (2,107)                     | -                                  | -                                | -                           |
| Transfers between funds                             | 6     | -                                  | -                                | -                           | -                                  | -                                | -                           |
| <b>Net Surplus/(deficit) for the year</b>           |       | <b>(2,028)</b>                     | <b>(79)</b>                      | <b>(2,107)</b>              | -                                  | -                                | -                           |
| Cash & Bank Balances brought forward                |       | -                                  | -                                | -                           | -                                  | -                                | -                           |
| Assets transferred from new CIO                     |       | 14,255                             | 79                               | 14,334                      | -                                  | -                                | -                           |
| <b>Cash and Bank Balances carried forward</b>       |       | <b>12,227</b>                      | <b>-</b>                         | <b>12,227</b>               | -                                  | -                                | -                           |

The notes on pages 11 to 14 form part of these financial statements.

**Statement of Assets and Liabilities**  
**As at 31<sup>st</sup> December 2023**

|                                                                 | Notes | 2023<br>£     | 2022<br>£ |
|-----------------------------------------------------------------|-------|---------------|-----------|
| <b>Monetary Assets</b>                                          |       |               |           |
| Current Account                                                 |       | 1,139         | -         |
| Savings Account                                                 |       | 11,030        |           |
| Cash Account                                                    |       | 58            |           |
| <b>Total Monetary Assets</b>                                    |       | <b>12,227</b> | <b>-</b>  |
| Comprising:                                                     |       |               |           |
| Unrestricted Funds                                              |       | 12,227        | -         |
| Restricted Funds                                                | 6     | -             | -         |
|                                                                 |       | <b>12,227</b> | <b>-</b>  |
| <b>Non Monetary Assets and Liabilities</b>                      |       |               |           |
| <b>Fixed Assets for the Charity's use (at historical cost):</b> | 5     |               |           |
| Toddler Play Area - Nov 23                                      |       | 19,134        | -         |
| Zipwire Course                                                  |       | 4,840         | -         |
| Shelter – Aug 22                                                |       | 4,242         | -         |
| Basket Swing – Nov 23                                           |       | 859           | -         |
|                                                                 |       | <b>29,075</b> | <b>-</b>  |
| <b>Creditors</b>                                                |       |               |           |
| Accounts Fees – Current Year                                    |       | (300)         | -         |
|                                                                 |       | <b>(300)</b>  | <b>-</b>  |

These financial statements were approved by the committee on (date) 25.4.24  
and signed on its behalf by:



Andrew Oxley, Chairperson

The notes on pages 11 to 14 form part of these financial statements.

**Notes to the Financial Statements**  
**For the period ended 31<sup>st</sup> December 2023**

**Notes****1 Basis of Preparation**

These accounts have been prepared on a receipts and payments (R&P) basis in line with charity commission guidance for a charity of this size.

This is the first full year running as a CIO, so no comparative figures.

**2 Grants & Donation**

|                        | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ | Unrestricted<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>2022<br>£ |
|------------------------|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| <b>Grants</b>          |                           |                         |                    |                           |                         |                    |
| Kilham Parish Council  | -                         | 6,500                   | 6,500              | -                         | -                       | -                  |
| Dogger Bank Wind Farm  | -                         | 1,000                   | 1,000              | -                         | -                       | -                  |
| ERYC – Active Creative | -                         | 1,000                   | 1,000              | -                         | -                       | -                  |
| ERYC - DIFEY           | -                         | 4,670                   | 4,670              | -                         | -                       | -                  |
| Lisset Community       | -                         | 10,000                  | 10,000             | -                         | -                       | -                  |
| Wind Farm Fund         |                           |                         |                    |                           |                         |                    |
| Tesco                  | -                         | 1,000                   | 1,000              | -                         | -                       | -                  |
|                        | -                         | 24,170                  | 24,170             | -                         | -                       | -                  |
| <b>Donations</b>       |                           |                         |                    |                           |                         |                    |
| Dewhurst Trust         | -                         | 5,000                   | 5,000              | -                         | -                       | -                  |
| H Taylor Trust         | -                         | 1,500                   | 1,500              | -                         | -                       | -                  |
| Rymer Trust            | -                         | 2,000                   | 2,000              | -                         | -                       | -                  |
| General                | 295                       | -                       | 295                | -                         | -                       | -                  |
|                        | 295                       | 8,500                   | 8,795              | -                         | -                       | -                  |

**Notes to the Accounts****For the period ended 31<sup>st</sup> December 2023****3 Fundraising and Events (Receipts)**

|                   | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ | Unrestricted<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>2022<br>£ |
|-------------------|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Fireworks/Bonfire | 7,981                     | -                       | 7,981              | -                         | -                       | -                  |
| 10K Run           | 4,513                     | -                       | 4,513              | -                         | -                       | -                  |
| Tractor Run       | 3,007                     | -                       | 3,007              | -                         | -                       | -                  |
| Music Night       | 2,475                     | -                       | 2,475              | -                         | -                       | -                  |
| Squares Board     | 635                       | -                       | 635                | -                         | -                       | -                  |
| Duck Race         | 577                       | -                       | 577                | -                         | -                       | -                  |
| Open Gardens      | 655                       | -                       | 655                | -                         | -                       | -                  |
| Bingo             | 492                       | -                       | 492                | -                         | -                       | -                  |
| Other             | 93                        | -                       | 93                 | -                         | -                       | -                  |
|                   | <u>20,428</u>             | <u>-</u>                | <u>20,428</u>      | <u>-</u>                  | <u>-</u>                | <u>-</u>           |

**4 Events (Payments)**

|                   | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ | Unrestricted<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>2022<br>£ |
|-------------------|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Fireworks/Bonfire | 3,137                     | -                       | 3,137              | -                         | -                       | -                  |
| Tractor Run       | 1,555                     | -                       | 1,555              | -                         | -                       | -                  |
| 10k Run           | 2,568                     | -                       | 2,568              | -                         | -                       | -                  |
| Music Night       | 1,024                     | -                       | 1,024              | -                         | -                       | -                  |
| Open Gardens      | 101                       | -                       | 101                | -                         | -                       | -                  |
| Square Boards     | 400                       | -                       | 400                | -                         | -                       | -                  |
| Bingo & Duck      | 194                       | -                       | 194                | -                         | -                       | -                  |
| Other - DIFEY     | -                         | 4,221                   | 4,221              | -                         | -                       | -                  |
|                   | <u>8,979</u>              | <u>4,221</u>            | <u>13,200</u>      | <u>-</u>                  | <u>-</u>                | <u>-</u>           |

**Notes to the Financial Statements**  
**For the period ended 31<sup>st</sup> December 2023**

**5 Capital Expenditure**

As the accounts have been prepared on the Receipts and Payments basis all capital expenditure is shown in the Receipts and Payments account in full.

All assets held by the Charity are also shown in the Statement of Assets and Liabilities at historical cost.

**6 Restricted Funds**

|                                        | Balance<br>as at<br>01/01/22<br>£ | Incoming<br>£ | Outgoing<br>£ | Transfers<br>£ | Balance<br>as at<br>31/12/23<br>£ |
|----------------------------------------|-----------------------------------|---------------|---------------|----------------|-----------------------------------|
| Insurance and upkeep of<br>the grounds | 79                                | 6,500         | (6,579)       | -              | -                                 |
| ERYC - DIFEY                           | -                                 | 4,652         | (4,652)       | -              | -                                 |
| Toddler Play Area<br>upgrade           | -                                 | 21,500        | (21,500)      | -              | -                                 |
|                                        | 79                                | 32,652        | (32,731)      | -              | -                                 |

A brief description of the restricted funds are shown below:

**Insurance and running costs**

Restricted funding was received from Kilham Parish Council for the costs of insurance and up keep of the grounds.

**ERYC - DIFEY**

Restricted funding was received from East Yorkshire Council as part off Do it for East Yorkshire Community Grant. The grant was to be used on providing a fun activities for children and young adults within the Kilham and surrounding area.

**Toddler Play Area upgrade**

Restricted funding was received from the Lisset Community Wind Farm £10,000, Dogger Bank Wind Farm £1,000, Tesco £1,000, ERYC £1,000, Dewhirst Trust £5,000, H Taylor Trust £1,500 & JS Rymer Trust £2,000 to contribute towards the upgrade of the toddler play area.

**Notes to the Financial Statements**  
**For the period ended 31<sup>st</sup> December 2023**

**7 Taxation**

Kilham Playing Field Association is a registered charity. All the charities' income is applied to its charitable objectives and the association is therefore exempt under current legislation from most forms of taxation.

The charity is not VAT registered and all expenditure includes irrecoverable VAT.

**8 Trustee Remuneration**

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the year to any Trustee.

There was no reimbursement of travel expenses during the year.

**9 Asset Transfer to CIO**

As of 2<sup>nd</sup> April 2023 all assets were transferred over to the new Kilham Playing Fields Association Charity number 1193546, from the old charity 1135592.