

REGISTERED CHARITY NUMBER: 1193546

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
KILHAM PLAYING FIELD ASSOCIATION CIO**

Jackson Robson Licence Limited
33-35 Exchange Street
Drifffield
East Yorkshire
YO25 6LL

KILHAM PLAYING FIELD ASSOCIATION CIO

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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KILHAM PLAYING FIELD ASSOCIATION CIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1193546

Principal address
North Back Lane
Kilham
East Yorkshire
YO25 4RW

Trustees
L Sellers (resigned 18.2.2025)
N Knaggs Secretary
A Oxley Chair (resigned 12.5.2025)
G Barker
J Kerry Treasurer
G Smallwood Chair from May 2025
A Sercombe (appointed 18.2.2025)
M Robinson (appointed 18.2.2025)

Independent Examiner
Jackson Robson Licence Limited
33-35 Exchange Street
Drifffield
East Yorkshire
YO25 6LL

Approved by order of the board of trustees on 28th March 2026 and signed on its behalf by:

A. Sercombe
A Sercombe - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KILHAM PLAYING FIELD ASSOCIATION CIO**

Independent examiner's report to the trustees of Kilham Playing Field Association CIO

I report to the charity trustees on my examination of the accounts of Kilham Playing Field Association CIO (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Lyndsey Makin, FCCA

Jackson Robson Licence Limited
33-35 Exchange Street
Drifffield
East Yorkshire
YO25 6LL

Date: 11/4/26

KILHAM PLAYING FIELD ASSOCIATION CIO
Statement of Financial Activities
For the year ended 31 December 2025

		2025	2025	2025	2024	2024	2024
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
	Notes	£	£	£	£	£	£
Receipts							
Donations	2	647	-	647	225	17,135	17,360
Grants	2		31,735	31,735	-	39,769	39,769
Fundraising and Events	3	21,657	2,401	24,058	20,266	273	20,539
Investment income		264		264	287	-	287
		<u>22,567</u>	<u>34,137</u>	<u>56,704</u>	<u>20,778</u>	<u>57,177</u>	<u>77,955</u>
Payments							
Insurance			1,762	1,762	202	1,867	2,070
Events		6,276		6,276	7,811	273	8,084
DIFEY Expenses		1,926	2,401	4,328			
ROSPA Inspection		427		427	422		422
Grass Cutting and Field Maintenance			3,537	3,537		4,633	4,633
Equipment Maintenance		1,166	1,869	3,034	812	-	812
Equipment Hire (WC)		79		79	940	-	940
Tennis Costs		180		180			
Storage			332	332			
H&S Training		84		84	185	-	185
Accountancy		597		597	396	-	396
Bank Charges		91		91	117	-	117
Sundry Expenses		41	173	215	106	-	106
Equipment Repairs		399	2,361	2,760	803	7,236	8,039
Pathway		3,180	20,000	23,180			
Capital Expenditure		3,686	8,848	12,534	425	38,610	39,035
		<u>18,133</u>	<u>41,284</u>	<u>59,417</u>	<u>12,220</u>	<u>52,619</u>	<u>64,839</u>
Net Surplus/(Deficit) for the year before transfers		4,434	(7,147)	(2,713)	8,558	4,558	13,117
Transfers between funds		15	(15)	-	2,823	(2,823)	-
Net Surplus/(Deficit) for the year		<u>4,419</u>	<u>(7,132)</u>	<u>(2,713)</u>	<u>5,736</u>	<u>7,381</u>	<u>13,117</u>
Bank and Cash brought forward		17,963	7,381	25,344	12,227	-	12,227
Bank and Cash from old charity							
Bank and Cash carried forward		<u>22,381</u>	<u>249</u>	<u>22,630</u>	<u>17,963</u>	<u>7,381</u>	<u>25,344</u>

KILHAM PLAYING FIELD ASSOCIATION CIO
Statement of Assets and Liabilities
For the year ended 31 December 2025

	Notes	2025 £	2024 £
Monetary Assets			
Current Account		980	603
Savings Account		21,076	24,012
Cash Account		574	729
		<u>22,630</u>	<u>25,344</u>
<u>Comprising:</u>			
Unrestricted		22,381	17,963
Restricted		249	7,381
		<u>22,630</u>	<u>25,344</u>
 Non-Monetary Assets			
Fixed Assets	4	51,430	54,647
 Creditors			
Accountancy fees		370	500

KILHAM PLAYING FIELD ASSOCIATION CIO
Notes to the Financial Statements
For the year ended 31 December 2025

1 ACCOUNTING POLICIES

Basis of Preparation

These accounts have been prepared on a receipts and payments basis, and in accordance with the Charities SORP 2005, and the Charities Act 2011.

Income

All income is recognised when the charity receives the funds.

Expenditure

Expenditure is accounted for on a paid basis.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tangible fixed assets

As the accounts have been prepared on the receipts and payments basis, all capital expenditure is shown on the Statement of Financial Activities in full.

All assets held by the Charity are shown in the Statement of Assets and Liabilities at Net Book Value after depreciation.

Depreciation is provided at the following annual rates in order to write off each asset over its expected useful life:

Plant and Machinery: 5 years straight line and 10 years straight line

2 MOVEMENT IN FUNDS

	At 1.1.25 £	Income £	Expenditure £	At 31.12.25 £
Unrestricted funds				
Unrestricted General fund	17,963	22,567	18,148	22,381
Restricted funds				
Sundry donation	0			0
Funeral Donations	0			0
Ricoh	0			0
Dewhirst Trust	4,871		4,871	0
H Taylor Trust	0			0
JS Rymer Trust	0			0
Garfield Weston Trust	0			0
Donations	4,871	0	4,871	0
Parish Council	0	7,500	7,500	0
Difey Grant	0	2,401	2,401	0
ERYC Commuted Sums	0	2,277	2,277	0
ERYC Digital Skills	0	1,828	1,579	249
UKSPF - Pathway	0	20,000	20,000	0
ER Crematorium	2,510		2,510	0
Kilham Tennis Club	0	131	131	0
Grants	2,510	34,137	36,398	249
	7,381	34,137	41,269	249
TOTAL FUNDS	25,344	56,704	59,417	22,630

KILHAM PLAYING FIELD ASSOCIATION CIO
Notes to the Financial Statements
For the year ended 31 December 2025

3 FUNDRAISING AND EVENTS

	2025	2025	2025	2024	2024	2024
	Restricted	Restricted	Net	Restricted	Restricted	Net
	Income	Expenditure	Funds	Income	Expenditure	Funds
	£	£	£	£	£	£
10k Run			0	273	273	0
DIFEY Grant	2,401	2,401	0			
	<u>2,401</u>	<u>2,401</u>	<u>0</u>	<u>273</u>	<u>273</u>	<u>0</u>
	2025	2025	2025	2024	2024	2024
	Unrestricted	Unrestricted	Net	Unrestricted	Unrestricted	Net
	Income	Expenditure	Funds	Income	Expenditure	Funds
Bingo Night	665	135	530	638	131	507
Music Night	1,641	1,006	636	1,710	929	781
Car Boot	300		300	560	105	455
10k Run		298	-298	4,366	2,649	1,717
Bonfire Night	13,291	3,420	9,870	9,382	3,081	6,301
Squares Board			0	725	300	425
Christmas Raffle	887	420	467			
Tractor Run	3,676	997	2,679	2,885	615	2,270
DIFEY Takings	1,197	1,926	-729			
	<u>21,657</u>	<u>8,202</u>	<u>13,454</u>	<u>20,266</u>	<u>7,811</u>	<u>12,455</u>
Total	<u>24,058</u>	<u>10,604</u>	<u>13,454</u>	<u>20,539</u>	<u>8,084</u>	<u>12,455</u>

4 Tangible Fixed Assets

	Plant & Machinery £
Cost	
At 1 January 2025	120,387
Additions	12,534
Disposals	
Revaluation	
At 31 December 2025	<u>132,921</u>
Depreciation	
At 1 January 2025	65,740
Charge	15,751
Elimination on disposals	
At 31 December 2025	<u>81,491</u>
Net Book Value	
At 1 January 2025	54,647
At 31 December 2025	51,430

5 Taxation

The charity is exempt from tax on its charitable activities.

6 Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

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