

# **Witchford Playing Fields Association Trustees**

## **Report**

**Year Ended 31 October 2023**

The Trustees present their report and financial statements for the year ended 31 October 2023

### **Constitution**

The charity created by a trust deed on the 31st December 1961 by the conveyance of land previously owned by the Church Commissioners. This land comprised 4.878 acres situated in the parish of Witchford, and known as the playing fields.

### **Charity Objects**

The property shall be held upon trust for the purpose of a village hall and playing fields for the use of inhabitants of Witchford and the neighbourhood without the distinction of sex, or of political religious or other opinions, and in particular for the use of meetings, and for other forms of recreation and leisure time occupation, with the hope of improving the conditions of life for the said inhabitants. After the payment of any expenses of administration the net income shall be applied by the management committee in one or other of the following ways:

- In the maintenance, upkeep and insurance of the trust property and the payment rates, taxes and other expenses in connection here with and its use for the purpose specified in the trust deed;

- In otherwise furthering the purpose of the trust deed.

### **Review of the Year's Activities**

The village hall was originally built in 1990 with help from residents and community. It has remained the centre of an ever-growing village and within the time of its build, the village, like so many others in the area, has doubled in size. With the ever-increasing population, it was felt by many we needed to increase the uses of the Hall and adjoining social club to increase its appeal to all and accessibility for everyone.

This year we continued to undertake work to improve the interior appearance and give it a more modern look

Further works on the facility and adjoining land were conducted including a new paved external area. We currently plan to open exterior changing rooms, to free up space for larger rooms within the hall, although this is contingent on obtaining relevant funding.

### **Public benefit from the objects**

The trustees feel that full benefit is given to the people of Witchford with the use of the playing fields and the increased hiring of the hall. Charities and risk management The trustees have considered the risk to the charity and believe they have all relevant matters under control and have followed the normal guidance given by the Charity Commissioners. Witchford Playing Fields Association Trustees' Report continues

**Witchford Playing Fields Association**

**Income and Expenditure Account**

**Year Ended 31 October 2023**

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
<b>Incoming Resources</b>		
Rental Income	15,421	10,959
Other Income	4,345	4,211
Grants	86,342	86,342
Total Incoming Resources	<u>106,108</u>	<u>101,511</u>
 <b>Resourced expended</b>		
<b>Cost of generating funds</b>		
Wages	5,830	7,543
General administration	15,036	6,775
<b>Finance</b>		
Bank Charges	0	1
Legal and Professional	458	508
Depreciation	1,780	639
Total Resources Expended	<u>23,104</u>	<u>15,466</u>
 Net Movement in Funds	83,004	86,045
 Balance brought forward	209,271	123,226
 Balance carried forward	<u>292,275</u>	<u>209,271</u>

**Witchford Playing Fields Association**

**Balance Sheet**

**Year Ended 31 October 2023**

	<u>2023</u>	<u>2022</u>
	£	£
<b>Fixed Assets</b>		
Tangible assets	341,678	203,939
<b>Current assets</b>		
Stocks	0	0
Debtors	0	0
Prepayments & Accrued income	5,000	5,000
<b>Cash at Bank and in hand</b>	<u>8,668</u>	<u>59,144</u>
	13,668	64,144
<b>Creditors: Amounts falling due within one year</b>		
Current Liabilities	<u>5,773</u>	<u>1,514</u>
<b>Net Current Assets</b>	<u>7,895</u>	<u>62,630</u>
<b>Total assets less current liabilities</b>	349,573	266,569
<b>Net Assets</b>	<u>349,573</u>	<u>266,569</u>
 <b>Capital and reserves</b>		
Current Year Earnings	83003.65	55,937
Retained Earnings	76,845	20,908
Revaluation reserve	86,013	86,013
Unrestricted general fund	103,711	103,711
 Shareholders' Funds	<u>349,573</u>	<u>266,569</u>

Witchford Playing Fields Association

Notes to the Financial Accounts continued

Year Ended 31 October 2023

4	<b>Tangible fixed assets</b>	<b>Land and Buildings Freehold*</b>	<b>Fixtures fittings &amp; equipment</b>	<b>Car park &amp; Play area</b>	<b>Construction In Progress*</b>	<b>Total</b>
	<b>Cost/Valuation</b>					
	at 1 November 2022	150,000	56,723	6,532	44,066	257,321
	Additions		21,377		124,674	146,051
	At 31 October 2023	150,000	78,100	6,532	168,740	403,372
	* Note PY Land and Buildings addition of 44,066 re-classified as Construction In Progress for clarity					
	<b>Depreciation</b>					
	at 1 November 2020	0	53,382	6,532	0	57,691
	Charge for the year	0	1,780	0	0	1,780
	At 31 October 2021	0	55,162	6,532	0	59,471
	<b>Net Book Value</b>					
	at 1 November 2020	150,000	5,488	0	0	155,488
	At 31 October 2021	150,000	22,938	0	168,740	341,678
			2023			2022
			£			£
5	<b>Debtors</b>					
	Trade debtors		0			0
	Prepayments		5,000			5,000
			5,000			5,000
6	<b>Creditors</b>					
	Trade Creditors		0			0
	Taxes		1,059			1,114
	Accruals		0			0
	Overdraft		4,714			0
			5,773			1,114

**Witchford Playing Fields Association**

**Notes to the Financial Accounts**

**Year Ended 31 October 2023**

**1 Accounting Policies**

- 1.1 The financial statements are prepared under the historical cost convention modified to include the revaluation of certain assets and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standards for Smaller Entities.

**1.2 Turnover**

Turnover represents the total invoice of sales made during the year and derives from the provision of goods within the associations activities.

**1.3 Tangible fixed assets and depreciation**

Depreciation is provided at rates to write off the cost off the valuation less residual value of each assets over its expected useful life, as follows:

Land and buildings	Delapidations considered
Furniture, fittings and equipment	15% on reducing value

**1.4 Stock**

Stock Is valued at the lower of cost or net realisable value

**2 Turnover**

The total turnover of the association has been derived from the principal activities wholly undertaken in the United Kingdom

**3 Operating profit/loss**

Operating profit/loss is stated after charging	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Depreciation	<u>1,780</u>	<u>639</u>

# Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Section A

## Independent Examiner's Report

Report to the  
trustees/directors/  
members of

WITCHFORD PLAYING FIELD ASSOCIATION

On accounts for the year  
ended

31<sup>st</sup> OCTOBER

2023

Charity no.:

280210

Company no.:

Set out on pages

Respective  
responsibilities of  
trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. Delete [ ] if not applicable.

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 statement

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 that disclosed below \*) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

Signed:	<u>Proedge</u>	Date:	<u>22/12/24</u>
Name:	<u>PROEDGE ASSOCIATES LIMITED</u>		
Relevant professional qualification(s) or body (if any):	<u>MAAT</u>		
Address:	<u>UNIT 11, GROVEMORE HOUSE, LANCASTER WAY</u>		
	<u>BUSINESS PARK, ELY, CB6 3NW</u>		