

Witchford Playing Fields Association

Trustees' Report

Year Ended 31 October 2024

Constitution

The charity was created by a trust deed dated 31 December 1961 by conveyance of land previously owned by the Church Commissioners. This land comprises 4.878 acres located in the parish of Witchford and is known as the playing fields.

Charity Objects

The property is held in trust for the purpose of a village hall and playing fields for the use of the inhabitants of Witchford and the surrounding area, without distinction of sex, political, religious, or other opinion. It is to be used particularly for meetings, recreation, and leisure-time activities, with the objective of improving the conditions of life for the local community.

After payment of administration expenses, the net income is to be applied by the management committee in one or more of the following ways:

- In the maintenance, upkeep, and insurance of the trust property, and payment of rates, taxes, and other related costs;
 - In furthering the purposes outlined in the trust deed.
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Review of the Year's Activities

During the financial year ended 31 October 2024, the charity reached a key milestone with the completion of major internal renovation works to the village hall and playing fields. These improvements have significantly upgraded the quality, safety, and accessibility of the facilities, laying the groundwork for increased community use and supporting a wider range of activities for residents of Witchford and the surrounding area. Focus will now move to the improvement of the outdoor facilities and the construction of changing rooms.

These works are directly aligned with the charity's objectives to promote community wellbeing through the provision of recreational and meeting spaces.

The trustees had previously explored the formation of a trading subsidiary to develop commercial activities that would support the charity's long-

term financial sustainability. However, progress on this was deliberately delayed due to the need to focus resources and attention on delivering the renovations, which experienced some setbacks linked to the tail-end effects of the COVID-19 pandemic and related cost inflation and delays.

Despite the delay, the trustees are pleased to confirm that a wholly owned trading subsidiary was successfully incorporated and began trading on 28 April 2025. The subsidiary will operate income-generating ventures that complement the charity's core aims, with all profits to be reinvested into the charitable work of the Association.

The trustees are satisfied that the charity is now well placed to expand both its community impact and long-term financial resilience.

Public Benefit Statement

The trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The upgraded hall and playing fields continue to provide tangible benefit to the Witchford community by facilitating inclusive access to improved recreational, social and leisure opportunities.

Witchford Playing Fields Association

Income and Expenditure Account

Year Ended 31 October 2024

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Incoming Resources		
Rental Income	26,874	15,421
Other Income	7,496	4,345
Grants	41,850	86,342
Total Incoming Resources	<u>76,220</u>	<u>106,107</u>
 Resourced expended		
Cost of generating funds		
Wages	8,893	5,830
General administration	17,051	15,036
Finance		
Bank Charges	0	0
Legal and Professional	358	458
Depreciation	3,787	1,780
Total Resources Expended	<u>30,089</u>	<u>23,104</u>
 Net Movement in Funds	46,132	83,003
 Balance brought forward	292,275	209,271
 Balance carried forward	<u>338,407</u>	<u>292,275</u>

Witchford Playing Fields Association

Balance Sheet

Year Ended 31 October 2024

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Fixed Assets		
Tangible assets	385,096	341,678
Current assets		
Stocks	0	0
Debtors	0	0
Prepayments & Accrued income	5,000	5,000
Cash at Bank and in hand	<u>11,191</u>	<u>8,668</u>
	16,191	13,668
Creditors: Amounts falling due within one year		
Current Liabilities	<u>5,583</u>	<u>5,773</u>
Net Current Assets	<u>10,608</u>	<u>7,895</u>
Total assets less current liabilities	395,705	349,573
Net Assets	<u>395,705</u>	<u>349,573</u>
Capital and reserves		
Current Year Earnings	46,132	83,004
Retained Earnings	159,849	76,845
Revaluation reserve	86,013	86,013
Unrestricted general fund	103,711	103,711
Shareholders' Funds	<u>395,705</u>	<u>349,573</u>

Witchford Playing Fields Association

Notes to the Financial Accounts

Year Ended 31 October 2024

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>2024</u>	<u>2023</u>
	£	£
Depreciation	<u>3,787</u>	<u>1,780</u>

Witchford Playing Fields Association

Notes to the Financial Accounts continued

Year Ended 31 October 2024

4	Tangible fixed assets	Land and Buildings Freehold	Fixtures fittings & equipment	Car park & Play area	Construction in Progress	Total
	Cost/Valuation					
	at 1 November 2023	150,000	78,100	6,532	168,740	403,372
	Additions	211,441	4,474	-6,532	-168,740	
	At 31 October 2024	361,441	82,574	0	0	444,015
	Depreciation					
	at 1 November 2023	0	55,162	6,532	0	61,694
	Additions	0	3,756	-6,532	0	-2,776
	At 31 October 2024	0	58,918	0	0	58,918
	Net Book Value					
	At 1 November 2023	150,000	78,100	6,532	168,740	403,372
	At 31 October 2024	361,441	23,655	0	0	385,096
			<u>2024</u>	<u>2023</u>		
			£	£		
5	Debtors					
	Trade debtors		0	0		
	Prepayments		<u>5,000</u>	<u>5,000</u>		
			<u>5,000</u>	<u>5,000</u>		
6	Creditors					
	Trade Creditors		0	0		
	Taxes		873	1,114		
	Accruals		<u>0</u>	<u>0</u>		
			<u>873</u>	<u>1,114</u>		389,224

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

31st OCTOBER

2024

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: Proedge Date: 21/07/2025

Name: PROEDGE ASSOCIATES LIMITED

Relevant professional
qualification(s) or body
(if any):

MAAT

Address: UNIT 1H, GROVEMORE HOUSE, LANCASTER WAY
BUSINESS PARK, ELY, CB6 3NW

Section B

Disclosure