

PUBLIC PLAYING FIELD AND VILLAGE HALL

England & Wales · Charity number 286472

Details

Other names STOKE GIFFORD TRUST COMMITTEE, Stoke Gifford Trust

Status Registered

Legal form Other

Registered 1983-04-21

Register [View on the Charity Commission register](#)

Contact

Address The Trust Hall
North Road
Stoke Gifford
Bristol
BS34 8PE

Phone 0117 4055372

Email contact@stokegiffordtrust.org.uk

Website stokegiffordtrust.org.uk

Activities

Objects: FOR PURPOSES OF PUBLIC PLAYING FIELDS AND OF PHYSICAL AND MENTAL TRAINING AND RECREATION AND MORAL AND INTELLECTUAL DEVELOPMENT THROUGH THE MEDIUM OF READING AND RECREATIONS OR OTHERWISE, AS MAY BE FOUND EXPEDIENT FOR THE BENEFIT OF THE COUNTY OF GLOUCESTER AND ITS IMMEDIATE VICINITY WITHOUT DISTINCTION OF SEX OF POLITICAL RELIGIOUS OR OTHER OPINIONS.

Activities: The main purpose of the charity is to manage and maintain the village halls, play area and playing fields for the inhabitants of the village and surrounding district. We aim to provide first class facilities at an affordable cost.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Amateur Sport
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** PARISH OF STOKE GIFFORD.
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£58,868	£64,019	-	-
2023-09-30	£61,270	£74,600	-	-
2022-09-30	£69,596	£45,067	-	-
2021-09-30	£52,230	£38,284	-	-
2020-09-30	£46,678	£50,669	-	-

Trustees

Name	Role	Appointed
Gillian Louise Godden	Chair	2025-07-21
Andrew Shore		2024-05-20
Ernie Brown		2025-07-21
Jacqueline Henshaw		2022-01-19
Mark Richard Elvin		2026-04-27
Martin Black		2020-09-01
Martin Fackrell		2025-07-21
PAUL SMITH		2012-04-11
Ryan Edwards		2024-05-20
Sara Peasgood		2022-11-16

PUBLIC PLAYING FIELD AND VILLAGE HALL

England & Wales - Charity number 286472

Accounts

REGISTERED CHARITY NUMBER: 286472

Trustees' Report and

Unaudited Financial Statements

for the Year Ended 30 September 2024

for

**PUBLIC PLAYING FIELD AND VILLAGE HALL
known as STOKE GIFFORD TRUST**

**PUBLIC PLAYING FIELD AND VILLAGE HALL
known as STOKE GIFFORD TRUST**

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PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the Trustees for the year ended 30 September 2024

The trustees present their report and annual accounts for the year ended 30 September 2024

Charity name

Public Playing Field and Village Hall (also known as Stoke Gifford Trust).

Charity registration number

286472

Principal address

The Trust Hall
North Road
Stoke Gifford
Bristol BS34 8PE

Trustees

Name	Office	Body entitled to appoint trustee
Mr D Addison	Chair	Trust
Mr R Horsfall	Deputy Chair	Trust
Mrs J Henshaw	Treasurer	Trust
Mrs S Peasgood	Minute Secretary	Trust
Mr J Dunt	Cricket Club representative (resigned 20 May 2024)	Stoke Gifford Cricket Club
Mr M Black	Football Club Representative	Stoke Gifford Football Club
Mr R Edwards	Cricket Club representative (appointed 20 May 2024)	Stoke Gifford Cricket Club
Mr P Smith	Public representative	Trust
Mr D Edge	Public representative	Trust
Mr N Das Gupta	Parish Council Representative	Stoke Gifford Parish Council
Mr A Shore	Parish Council Representative	Stoke Gifford Parish Council

Trustees for the charity

Stoke Gifford Parish Council (Custodian Trustee).

Independent Examiner

Gravita
Chartered Accountants
6-8 Bath Street
Bristol
BS1 6HL

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the Trustees for the year ended 30 September 2024

Structure, Governance and Management

Governance document

The charity is constituted as a Trust and is governed by its Trust Deed dated 31 December 1951.

Appointment of Trustees

Trustees are elected by residents of Stoke Gifford or appointed by certain of the organisations and clubs using the facilities.

Organisations allowed to appoint trustees include Stoke Gifford Parish Council, Stoke Gifford Parochial Church Council, British Legion (Stoke Gifford Branch), Little Stoke Ratepayers Association, Stoke Gifford Cricket Club, Stoke Gifford United Association Football Club, Stoke Gifford Tennis Club and the Stoke Gifford Baptist Church Committee.

Related parties

Of the trustees who stood during the year, D Addison, A Shore and N Das Gupta are Parish Councillors. The Parish Council is custodian trustee of the charity.

The Trust receives assistance from the Parish Council comprising grass cutting, maintenance of boundaries, tree surgery and maintenance of play equipment. A contribution towards these costs was introduced by the Parish Council in 2012 being £2,400 for 2022/23 and 2023/24

The trustees have considered the major risks relating to the charity and have reviewed the controls in place to manage them.

Objectives and Activities

Objectives of the charity

To manage the Trust Ground (all those pieces or parcels of land together with buildings and yard situated at Stoke Gifford and being Ordnance Survey numbers 218, 219, 219a, 221 and 248) for the purposes of public playing fields and of physical and mental training and recreation and social, moral and intellectual development through the medium of reading and recreation room, library, lectures, classes, recreations and entertainments or otherwise as may be found expedient for the benefits of the inhabitants of the Parish of Stoke Gifford in the County of Gloucestershire and its immediate vicinity without distinction of sex or political, religious or other opinions. The trustees have had regard to the guidance issued by the Charity Commission on Public Benefit.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the Trustees for the year ended 30 September 2024

Main activities

To achieve the objectives stated above the Stoke Gifford Trust undertakes for the benefit of the people of Stoke Gifford:

- 1 Maintenance of the green space of the Trust Ground (approx. 5.366 acres) including one football pitch, one cricket pitch, one tennis court and one multi-purpose court (tennis, basketball and football practice) making these facilities available for use by locally based clubs on a regular basis and for occasional hire by other users.
- 2 Maintenance and improvement on the site of a small children's play area open to the general public.
- 3 Maintenance and improvement of a hall with attached kitchen and toilet facilities ("The Trust Hall") making this hall available for general hire by local residents for recreation, local organisations for public meetings and use as a poll station and clubs and commercial organisations providing recreational activities and indoor sports for the benefit of the local residents.
- 4 Maintenance and improvement of a second, smaller hall with attached kitchen and toilet facilities ("The Poplar Rooms"), making this hall available for general activities by local residents and organisations (commercial and otherwise) providing educational and recreational facilities to local residents.
- 5 Maintenance and improvement of a pavilion providing showers, changing rooms and refreshment facilities for the benefit of users of the playing fields.
- 6 Provision and maintenance of an on-site car park.

The Trust wishes to note the contribution to the maintenance of the playing fields and outdoor courts made by trustees, members of the community and volunteers from the football and cricket clubs. It has not been possible to place an economic value of the contributions made in the accounts.

Achievements and performance

Renovation and improvement work continued on the Poplar Rooms. The main hall continues in use but the old changing rooms and shower rooms are being converted for use as additional facilities. The old shower room, which was being used as general storage is being adapted as an secure office space. This will allow safe storage of the Trust's paper records and also allow us to add CCTV, building management system and fire alarms to the building. The second stage of the work will convert the old changing rooms into a small meeting room with independent building access, toilet and kitchen facilities.

Our focus continues to be on providing regular activities wherever possible with the dance schools, martial arts club, indoor bowls and churches continuing to make extensive use of the facilities. We still retain two morning booking times at weekends to allow parties to other social gatherings.

Outdoors, the facilities for football, cricket, basketball practice and tennis continue to be well used when the weather permits. Unfortunately, the basketball hoops on the multi-use court had to be temporarily removed after multiple instances of anti-social behaviour.

Hire of the facilities continued to be our main source of income and we were able to generate a operating surplus which is being used to maintain and improve the facilities.

As always, we incurred significant damage to the sports netting protecting surrounding houses from stray cricket and footballs and had to make repairs as soon as the weather permitted heavy equipment onto the field.

Ground works continued with the annual check identifying several dead trees which had to be removed. Undergrowth is also regularly cleared to ease ongoing maintenance of the field boundary.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the Trustees for the year ended 30 September 2024

Financial review

Overview

The Trust's principal source of finance is the hire of halls, the field and tennis courts being £47,795 for the year (2023 - £52,705). The hall hire has decreased as a result of two key regular hirers cancelling their bookings.

Resources expended have supported the key objective of maintenance of the buildings and playing fields and include employment costs of £14,476 (2023 - £13,489) and repairs and maintenance of £24,693 (2023 - £37,452). The decrease in repairs and maintenance is resulting from the upgrade to Popular Rooms in the previous year.

Reserves

The charity's reserves policy is to hold approximately 3 - 6 months' regular outgoings which equates to approximately £12,500 to £25,000. At the year-end free reserves were £35,358 (2023 - £35,376).

The charity also held fixed assets of £417 (2023 - £1,693) in a designated fund, £103,939 (2023 - £103,614) in a designated fund for future development and £1,872 (2023 - £3,453) in a restricted fund for community events.

Funds

There are no funds currently in deficit.

Declaration

The Trustees declare that they have approved the Trustees' Report above on 14 July 2025.

D Addison
Chair

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Independent Examiner's Report

I report to the trustees on my examination of the accounts of the charity for the year ended 30 September 2024 which are set out on pages 9 to 19.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust'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 Trust 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.

Matthew Bracher BSc FCA
Gravita
Chartered Accountants
6-8 Bath Street
Bristol
BS1 6HL

15 July 2025

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Statement of Financial Activities

for the year ended 30 September 2024

		Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Incoming resources					
Income and endowments from:					
Donations and legacies	3	4,485	3,300	7,785	6,061
Charitable activities	3	47,975	-	47,975	52,964
Investment income	3	3,108	-	3,108	2,245
Total incoming resources		55,568	3,300	58,868	61,270
Resources expended					
Expenditure on:					
Charitable activities	4	59,138	4,881	64,019	74,600
Total resources expended		59,138	4,881	64,019	74,600
Transfers		-	-	-	-
Net movement in funds		(3,570)	(1,581)	(5,151)	(13,330)
Funds brought forward	9	142,376	3,453	145,829	159,159
Funds carried forward	9	138,806	1,872	140,678	145,829

All amounts relate to continuing activities.

All gains and losses recognised during the period are included above.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Balance sheet

As at 30 September 2024

	Note	Total 2024 £	Total 2023 £
Fixed assets	6	417	1,693
Current assets			
Debtors	7	6,892	8,996
Bank deposits		81,454	78,464
Cash at bank and in hand		56,691	62,303
		145,037	149,763
Creditors: amounts falling due within one year	8	(4,776)	(5,627)
Net current assets		140,261	144,136
Net assets		140,678	145,829
Funds of the charity			
Unrestricted funds			
General funds	9	34,450	37,069
Designated funds	9	104,356	105,307
Restricted funds	9	1,872	3,453
		140,678	145,829

The financial statements were approved by the Board of Trustees on 14 July 2025 and were signed on its behalf by:

D Addison
Chair

J Henshaw
Treasurer

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2024

Basis of preparation

- 1 The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the assumption that the charity is able to continue as a going concern. The trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

2 Accounting policies

Incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when: (i) the charity becomes entitled to the resources; (ii) it is more likely than not that the trustees will receive the resources; and (iii) the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised.

Donated services are included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

The value of any volunteer help received is not included in the accounts but is described in the trustees' report.

Investment income is included in the accounts when receivable.

Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2024

Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or a reasonable value on receipt.

Building works and general improvements to the grounds and existing buildings are written off in the year of the expenditure being incurred as the original land and building costs were not capitalised.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Full depreciation is charged in the first year.

Equipment 20% on cost

VAT

Since the charity is not VAT registered, all input VAT is charged with the expenses to which it refers.

Fund accounting

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose. They are available as general funds and can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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. Expenditure which meets the criteria is charged to the fund together with a fair allocation of support costs where appropriate.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. The liquid funds of bank balances are shown at their realisable values.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2024

3. Analysis of incoming resources

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
<i>Donations and legacies</i>				
Donations	4,085	2,300	6,385	6,061
Grants - Benefact Group	400	-	400	-
Grants - Stoke Gifford Parish Council (2)	-	1,000	1,000	-
	<u>4,485</u>	<u>3,300</u>	<u>7,785</u>	<u>6,061</u>

(1) *Coronavirus local authority grants*

(2) *Village fete grant*

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
<i>Incoming resources from charitable activities</i>				
Hall rentals – regular	35,862	-	35,862	45,200
Hall rentals – casual	6,531	-	6,531	2,528
Field and court rents	5,402	-	5,402	5,027
Other income	180	-	180	209
	<u>47,975</u>	<u>-</u>	<u>47,975</u>	<u>52,964</u>

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
<i>Investment income</i>				
Deposit interest	3,108	-	3,108	2,245
	<u>3,108</u>	<u>-</u>	<u>3,108</u>	<u>2,245</u>

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2024

4. Analysis of resources expended

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<i>Charitable activities</i>				
Upkeep of the halls and grounds	59,138	-	59,138	70,201
Events	-	4,881	4,881	4,399
	59,138	4,881	64,019	74,600

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<i>Upkeep of halls and grounds</i>				
Electricity	7,867	-	7,867	6,163
Gas	1,923	-	1,923	1,801
Water and sewerage	1,777	-	1,777	1,910
Salaries	14,476	-	14,476	13,489
Repairs and maintenance	24,693	-	24,693	37,452
Insurance	1,696	-	1,696	1,565
Licences	836	-	836	825
Depreciation	1,276	-	1,276	1,277
Bank charges	60	-	60	60
IT and software	1,281	-	1,281	734
Accounting and independent examination	3,030	-	3,030	4,572
Legal costs	50	-	50	-
Other expenses	79	-	79	353
Bad Debts	94	-	94	-
	59,138	-	59,138	70,201
<i>Events</i>				
Village fete	-	4,881	4,881	4,399
	-	4,881	4,881	4,399

5. Staff costs

	2024 £	2023 £
Gross wages	14,476	13,489
Total staff costs	14,476	13,489

Average number of employees in the year

2024 No.	2023 No.
2	2

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2024

6. Tangible fixed assets

	Equipment	Equipment
	2024	2023
	£	£
<u>Cost</u>		
At the beginning of the year	8,126	8,126
Additions	-	-
Disposals	-	-
At the end of the year	8,126	8,126
<u>Depreciation</u>		
At the beginning of the year	6,433	5,156
Charge in the year	1,276	1,277
At the end of the year	7,709	6,433
Net book value at 30 September 2023	1,693	2,970
Net book value at 30 September 2024	417	1,693

7. Debtors

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Hire fees receivable	6,892	-	6,892	8,996
	6,892	-	6,892	8,996

8. Creditors: amounts falling due within one year

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Amounts owed to suppliers	350	-	350	568
Accruals and deferred income	4,426	-	4,426	5,059
	4,776	-	4,776	5,627

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2024

9. Statement of funds

	B/fwd	Incoming	Outgoing	Transfers	C/fwd
	£	resources	resources	£	£
		£	£		
<i>Unrestricted funds</i>					
General fund	37,069	55,243	(57,862)	-	34,450
<i>Designated funds</i>					
Development fund	103,614	325	-	-	103,939
Fixed Assets NBV fund	1,693	-	(1,276)	-	417
	<u>142,376</u>	<u>55,568</u>	<u>(59,138)</u>	<u>-</u>	<u>138,806</u>
<i>Restricted funds</i>					
Community Events fund	3,453	3,300	(4,881)	-	1,872
	<u>3,453</u>	<u>3,300</u>	<u>(4,881)</u>	<u>-</u>	<u>1,872</u>
Total funds	<u>145,829</u>	<u>58,868</u>	<u>(64,019)</u>	<u>-</u>	<u>140,678</u>

Unrestricted funds

General fund represents the day to day running of the charity for the charitable objectives

Development fund reflects funds set aside by the trustees for future development of the properties and grounds.

Fixed Assets NBV fund reflects the net value of tangible fixed assets which are not freely available to fund day to day expenditure.

Restricted funds

Community Events fund reflects the cumulative net surplus from community events to be used for future events.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2024

10. Trustees remuneration and benefits

During the year, no trustees received remuneration or expenses (2023 – nil).

11. Analysis of net assets by fund

	General fund £	Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
Fixed assets	417	-	-	417	1,693
Current assets	40,134	104,031	872	145,037	149,763
Current liabilities	(4,776)	-	-	(4,776)	(5,627)
	35,775	104,031	872	140,678	145,829

12. Related party transactions

There were no related party transactions in 2024 (2023 – no transactions).

Of the trustees who stood during the year, D Addison, A Shore and N Das Gupta are Parish Councillors. The Parish Council is custodian trustee of the charity.

13. Comparative Statement of Financial Activities (2022/23)

	Unrestricted funds £	Restricted funds £	Total 2023 £
Incoming resources			
<i>Income and endowments from;</i>			
<i>Donations and legacies</i>	4,360	1,701	6,061
<i>Charitable activities</i>	52,964		52,964
<i>Investment income</i>	2,245		2,245
Total incoming resources	59,569	1,701	61,270
Resources expended			
<i>Expenditure on;</i>			
<i>Charitable activities</i>	70,201	4,399	74,600
Total resources expended	70,201	4,399	74,600
<i>Transfers</i>	-	-	-
Net movement in funds	(10,632)	(2,698)	(13,330)
<i>Funds brought forward</i>	153,008	6,151	159,159
Funds carried forward	142,376	3,453	145,829

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2024

Comparative statement of funds (2022/23)

	B/fwd	Incoming	Outgoing	Transfers	C/fwd
	£	resources	resources	£	£
		£	£		
<i>Unrestricted funds</i>					
<i>General fund</i>	46,423	59,569	(68,923)	-	37,069
<i>Designated funds</i>					
<i>Development fund</i>	103,614	-	-	-	103,614
<i>Fixed Assets NBV fund</i>	2,971	-	(1,278)	-	1,693
	153,008	59,569	(70,201)	-	142,376
<i>Restricted funds</i>					
<i>Community Events fund</i>	6,151	1,701	(4,399)	-	3,453
	6,151	1,701	(4,399)	-	3,453
Total funds	159,159	61,270	(74,600)	-	145,829

Comparative analysis of net assets by fund (2022/23)

	General	Designated	Restricted	Total
	fund	funds	funds	2022
	£	£	£	£
<i>Fixed assets</i>	1,693	-	-	1,693
<i>Current assets</i>	41,003	105,307	3,453	149,763
<i>Current liabilities</i>	(5,627)	-	-	(5,627)
	37,069	105,307	3,453	145,829

PUBLIC PLAYING FIELD AND VILLAGE HALL

England & Wales - Charity number 286472

Accounts

REGISTERED CHARITY NUMBER: 286472

Trustees' Report and

Unaudited Financial Statements

for the Year Ended 30 September 2023

for

**PUBLIC PLAYING FIELD AND VILLAGE HALL
known as STOKE GIFFORD TRUST**

PUBLIC PLAYING FIELD AND VILLAGE HALL
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PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the Trustees for the year ended 30 September 2023

The trustees present their report and annual accounts for the year ended 30 September 2023

Charity name

Public Playing Field and Village Hall (also known as Stoke Gifford Trust).

Charity registration number

286472

Principal address

The Trust Hall
North Road
Stoke Gifford
Bristol BS34 8PE

Trustees

Name	Office	Body entitled to appoint trustee
Mr D Addison	Chair	Trust
Mr R Horsfall	Deputy Chair	Trust
Mrs J Henshaw	Treasurer	Trust
Mrs S Peasgood	Minute Secretary (appointed 16 November 2022)	Trust
Mr M Black	Football Club Representative	Stoke Gifford Football Club
Mr J Dunt	Cricket Club representative (resigned 20 May 2024)	Stoke Gifford Cricket Club
Mr R Edwards	Cricket Club representative (appointed 20 May 2024)	Stoke Gifford Cricket Club
Mr P Smith	Public representative	Trust
Mr D Edge	Public representative	Trust
Ms P Reich	Parish Council Rep. (resigned 19 September 2023)	Stoke Gifford Parish Council
Mr N Das Gupta	Parish Council Rep. (appointed 19 September 2023)	Stoke Gifford Parish Council
Mr A Shore	Parish Council Rep. (appointed 19 September 2023)	Stoke Gifford Parish Council

Trustees for the charity

Stoke Gifford Parish Council (Custodian Trustee).

Independent Examiner

Haines Watts
Chartered Accountants
6-8 Bath Street
Bristol
BS1 6HL

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the Trustees for the year ended 30 September 2023

Structure, Governance and Management

Governance document

The charity is constituted as a Trust and is governed by its Trust Deed dated 31 December 1951.

Appointment of Trustees

Trustees are elected by residents of Stoke Gifford or appointed by certain of the organisations and clubs using the facilities.

Organisations allowed to appoint trustees include Stoke Gifford Parish Council, Stoke Gifford Parochial Church Council, British Legion (Stoke Gifford Branch), Little Stoke Ratepayers Association, Stoke Gifford Cricket Club, Stoke Gifford United Association Football Club, Stoke Gifford Tennis Club and the Stoke Gifford Baptist Church Committee.

Related parties

Of the trustees who stood during the year, D Addison, A Shore, N Das Gupta and P Reich are Parish Councillors. The Parish Council is custodian trustee of the charity.

The Trust receives assistance from the Parish Council comprising grass cutting, maintenance of boundaries, tree surgery and maintenance of play equipment. A contribution towards these costs was introduced by the Parish Council in 2012 being £2,400 for 2021/22 and 2022/23.

The trustees have considered the major risks relating to the charity and have reviewed the controls in place to manage them.

Objectives and Activities

Objectives of the charity

To manage the Trust Ground (all those pieces or parcels of land together with buildings and yard situated at Stoke Gifford and being Ordnance Survey numbers 218, 219, 219a, 221 and 248) for the purposes of public playing fields and of physical and mental training and recreation and social, moral and intellectual development through the medium of reading and recreation room, library, lectures, classes, recreations and entertainments or otherwise as may be found expedient for the benefits of the inhabitants of the Parish of Stoke Gifford in the County of Gloucestershire and its immediate vicinity without distinction of sex or political, religious or other opinions. The trustees have had regard to the guidance issued by the Charity Commission on Public Benefit.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the Trustees for the year ended 30 September 2023

Main activities

To achieve the objectives stated above the Stoke Gifford Trust undertakes for the benefit of the people of Stoke Gifford:

- 1 Maintenance of the green space of the Trust Ground (approx. 5.366 acres) including one football pitch, one cricket pitch, one tennis court and one multi-purpose court (tennis, basketball and football practice) making these facilities available for use by locally based clubs on a regular basis and for occasional hire by other users.
- 2 Maintenance and improvement on the site of a small children's play area open to the general public.
- 3 Maintenance and improvement of a hall with attached kitchen and toilet facilities ("The Trust Hall") making this hall available for general hire by local residents for recreation, local organisations for public meetings and use as a poll station and clubs and commercial organisations providing recreational activities and indoor sports for the benefit of the local residents.
- 4 Maintenance and improvement of a second, smaller hall with attached kitchen and toilet facilities ("The Poplar Rooms"), making this hall available for general activities by local residents and organisations (commercial and otherwise) providing educational and recreational facilities to local residents.
- 5 Maintenance and improvement of a pavilion providing showers, changing rooms and refreshment facilities for the benefit of users of the playing fields.
- 6 Provision and maintenance of an on-site car park.

The Trust wishes to note the contribution to the maintenance of the playing fields and outdoor courts made by trustees, members of the community and volunteers from the football and cricket clubs. It has not been possible to place an economic value of the contributions made in the accounts.

Achievements and performance

The Trust Hall continues to be well used with potential hires having to be turned away due to lack of capacity. Utilisation of the Poplar Rooms dropped with the departure of Pre-school at the end of the 22/23 school year so we took the opportunity to start renovation work.

Our focus continues to be on providing regular activities wherever possible with the dance schools, martial arts club, indoor bowls and churches continuing to make extensive use of the facilities. We retain two morning booking times at weekends to allow parties to other social gatherings.

Outdoors, the facilities for football, cricket, basketball and tennis continue to be well used when the weather permits.

We continued to regularly maintain the outdoor spaces. The sports netting protecting surrounding houses from stray cricket and tennis balls required repairs after the winter storms. The tennis courts required cleaning and the play area required an annual inspection and maintenance. We would like to note the continued contribution of the Parish Council to the maintenance of the play area.

Ground works continued with the annual check identifying several dead trees which had to be removed. Undergrowth has also been cleared to ease ongoing maintenance of the field boundary.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the Trustees for the year ended 30 September 2023

Financial review

Overview

The Trust's principal source of finance is the hire of halls, the field and tennis courts being £52,755 for the year (2022 - £56,600). The hall hire has decreased as a result of two key regular hirers cancelling their bookings.

Resources expended have supported the key objective of maintenance of the buildings and playing fields and include employment costs of £13,489 (2022 - £12,518) and repairs and maintenance of £37,452 (2022 - £14,762).

Reserves

The charity's reserves policy is to hold approximately 3 - 6 months' regular outgoings which equates to approximately £12,500 to £25,000. At the year-end free reserves were £37,069 (2022 - £46,423).

The charity also held fixed assets of £1,693 (2022 - £2,970) in a designated fund, £103,614 (2022 - £103,614) in a designated fund for future development and £3,453 (2022 - £6,151) in a restricted fund for community events.

Funds

There are no funds currently in deficit.

Declaration

The Trustees declare that they have approved the Trustees' Report above on 18 July 2024.

D Addison
Chair

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Independent Examiner's Report

I report to the trustees on my examination of the accounts of the charity for the year ended 30 September 2023 which are set out on pages 8 to 18.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust'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 Trust 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.

Andrew Jordan FCA
Haines Watts
Chartered Accountants
6-8 Bath Street
Bristol
BS1 6HL

24 July 2024

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)**Statement of Financial Activities**

for the year ended 30 September 2023

		Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Incoming resources	3				
Income and endowments from:					
Donations and legacies		4,360	1,701	6,061	11,975
Charitable activities		52,964	-	52,964	56,909
Investment income		2,245	-	2,245	712
Total incoming resources		59,569	1,701	61,270	69,596
Resources expended					
Expenditure on:	4				
Charitable activities		70,201	4,399	74,600	45,067
Total resources expended		70,201	4,399	74,600	45,067
Transfers		-	-	-	-
Net movement in funds		(10,632)	(2,698)	(13,330)	24,529
Funds brought forward	9	153,008	6,151	159,159	134,630
Funds carried forward	9	142,376	3,453	145,829	159,159

All amounts relate to continuing activities.

All gains and losses recognised during the period are included above.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Balance sheet

As at 30 September 2023

	Note	Total 2023 £	Total 2022 £
Fixed assets	6	1,693	2,970
Current assets			
Debtors	7	8,996	4,279
Bank deposits		78,464	76,328
Cash at bank and in hand		62,303	75,698
		149,763	156,305
Creditors: amounts falling due within one year	8	(5,627)	(116)
Net current assets		144,136	156,189
Net assets		145,829	159,159
Funds of the charity	9		
Unrestricted funds			
General funds		37,069	46,423
Designated funds		105,307	106,585
Restricted funds		3,453	6,151
		145,829	159,159

The financial statements were approved by the Board of Trustees on 18 July 2024 and were signed on its behalf by:

D Addison
Chair

J Henshaw
Treasurer

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2023

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the assumption that the charity is able to continue as a going concern. The trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

2 Accounting policies

Incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when: (i) the charity becomes entitled to the resources; (ii) it is more likely than not that the trustees will receive the resources; and (iii) the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised.

Donated services are included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

The value of any volunteer help received is not included in the accounts but is described in the trustees' report.

Investment income is included in the accounts when receivable.

Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2023

Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or a reasonable value on receipt.

Building works and general improvements to the grounds and existing buildings are written off in the year of the expenditure being incurred as the original land and building costs were not capitalised.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Full depreciation is charged in the first year.

Equipment 20% on cost

VAT

Since the charity is not VAT registered, all input VAT is charged with the expenses to which it refers.

Fund accounting

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose. They are available as general funds and can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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. Expenditure which meets the criteria is charged to the fund together with a fair allocation of support costs where appropriate.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. The liquid funds of bank balances are shown at their realisable values.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2023

3. Analysis of incoming resources

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<i>Donations and legacies</i>				
Donations	4,360	1,701	6,061	6,932
Grants - South Glos Council (1)	-	-	-	2,667
Grants - Great Stokes Youth Trust	-	-	-	1,376
Grants - Stoke Gifford Parish Council (2)	-	-	-	1,000
	<u>4,360</u>	<u>1,701</u>	<u>6,061</u>	<u>11,975</u>

(1) *Coronavirus local authority grants*

(2) *Village fete grant*

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<i>Incoming resources from charitable activities</i>				
Hall rentals – regular	45,200	-	45,200	49,171
Hall rentals – casual	2,528	-	2,528	2,074
Field and court rents	5,027	-	5,027	5,355
Other income	209	-	209	309
	<u>52,964</u>	<u>-</u>	<u>52,964</u>	<u>56,909</u>

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<i>Investment income</i>				
Deposit interest	2,245	-	2,245	712
	<u>2,245</u>	<u>-</u>	<u>2,245</u>	<u>712</u>

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2023

4. Analysis of resources expended

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<i>Charitable activities</i>				
Upkeep of the halls and grounds	70,201	-	70,201	41,181
Events	-	4,399	4,399	3,886
	70,201	4,399	74,600	45,067

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<i>Upkeep of halls and grounds</i>				
Electricity	6,163	-	6,163	3,172
Gas	1,801	-	1,801	1,631
General rates	-	-	-	187
Water and sewerage	1,910	-	1,910	1,604
Salaries	13,489	-	13,489	12,518
Repairs and maintenance	37,452	-	37,452	14,762
Insurance	1,565	-	1,565	1,499
Licences	825	-	825	863
Depreciation	1,277	-	1,277	1,393
Bank charges	60	-	60	109
IT and software	734	-	734	1,093
Accounting and independent examination	4,572	-	4,572	-
Legal costs	-	-	-	2,100
Other expenses	353	-	353	250
	70,201	-	70,201	41,181
<i>Events</i>				
Village fete	-	4,399	4,399	3,886
	-	4,399	4,399	3,886

5. Staff costs

	2023 £	2022 £
Gross wages	13,489	12,518
Total staff costs	13,489	12,518

Average number of employees in the year

2023 No.	2022 No.
-------------	-------------

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2023

2

2

6. Tangible fixed assets

	Equipment	Equipment
	2023	2022
	£	£
<u>Cost</u>		
At the beginning of the year	8,126	6,126
Additions	0	2000
Disposals	-	-
At the end of the year	<u>8,126</u>	<u>8,126</u>
<u>Depreciation</u>		
At the beginning of the year	5,156	3,763
Charge in the year	1,277	1,393
At the end of the year	<u>6,433</u>	<u>5,156</u>
Net book value at 30 September 2022	<u>2,970</u>	<u>2,363</u>
Net book value at 30 September 2023	<u>1,693</u>	<u>2,970</u>

7. Debtors

	Unrestricted	Restricted	Total	Total
	funds	funds	2023	2022
	£	£	£	£
Hire fees receivable	8,996	-	8,996	4,279
	<u>8,996</u>	<u>-</u>	<u>8,996</u>	<u>4,279</u>

8. Creditors: amounts falling due within one year

	Unrestricted	Restricted	Total	Total
	funds	funds	2023	2022
	£	£	£	£
Amounts owed to suppliers	568	-	568	16
Accruals and deferred income	5,059	-	5,059	100
	<u>5,627</u>	<u>-</u>	<u>5,627</u>	<u>116</u>

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2023

9. Statement of funds

	B/fwd	Incoming	Outgoing	Transfers	C/fwd
	£	resources	resources	£	£
		£	£		
<i>Unrestricted funds</i>					
General fund	46,423	59,569	(68,923)	-	37,069
<i>Designated funds</i>					
Development fund	103,614	-	-	-	103,614
Fixed Assets NBV fund	2,971	-	(1,278)	-	1,693
	153,008	59,569	(70,201)	-	142,376
<i>Restricted funds</i>					
Community Events fund	6,151	1,701	(4,399)	-	3,453
	6,151	1,701	(4,399)	-	3,453
Total funds	159,159	61,270	(74,600)	-	145,829

Unrestricted funds

General fund represents the day to day running of the charity for the charitable objectives

Development fund reflects funds set aside by the trustees for future development of the properties and grounds.

Village Fete fund (prior year) reflected the net surplus of fete activities set aside for future events.

In the prior year, the trustees clarified that the collection of donations at the fete is publicised as specifically for the funding of the fete or future community events and that the balance of the fete proceeds should be treated as restricted. A transfer was made from the designated Village Fete fund to a restricted Community Events fund reflect the revised classification.

Fixed Assets NBV fund reflects the net value of tangible fixed assets which are not freely available to fund day to day expenditure.

Restricted funds

Defibrillator fund (prior year) reflected the funds received specifically for the provision of a defibrillator. In the prior year, the defibrillator was purchased and capitalised. A transfer was made to the Fixed Asset fund to reflect this.

Community Events fund reflects the cumulative net surplus from community events to be used for future events. In the prior year, the designated Village Fete fund was reclassified and the balance was transferred to the restricted fund.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2023

Village Fete Grant fund (prior year) reflects a grant from Stoke Gifford Parish Council specifically for the funding of the fete. The balance was transferred to the Community Events fund at the year end. No grants were received in 2022/23.

10. Trustees remuneration and benefits

During the year, no trustees received remuneration or expenses (2022 – nil).

11. Analysis of net assets by fund

	General fund £	Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
Fixed assets	1,693	-	-	1,693	2,970
Current assets	41,003	105,307	3,453	149,763	156,305
Current liabilities	(5,627)	-	-	(5,627)	(116)
	37,069	105,307	3,453	145,829	159,159

12. Related party transactions

There were no related party transactions in 2023 (2022 – no transactions).

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2023

13 Comparative Statement of Financial Activities (2021/22)

	Unrestricted funds £	Restricted funds £	Total 2022 £
Incoming resources			
Income and endowments from;			
Donations and legacies	8,358	3,617	11,975
Charitable activities	56,909		56,909
Investment income	712		712
Total incoming resources	65,979	3,617	69,596
Resources expended			
Expenditure on;			
Charitable activities	41,181	3,886	45,067
Total resources expended	41,181	3,886	45,067
Transfers	(4,419)	4,419	-
Net movement in funds	20,379	4,150	24,529
Funds brought forward	132,629	2,001	134,630
Funds carried forward	153,008	6,151	159,159

Comparative statement of funds (2021/22)

	B/fwd £	Incoming resources £	Outgoing resources £	Transfers £	C/fwd £
<i>Unrestricted funds</i>					
General fund	23,256	65,318	(39,788)	(2,363)	46,423
<i>Designated funds</i>					
Development fund	102,953	661	-	-	103,614
Village Fete fund	6,420	-	-	(6,420)	-
Fixed Assets NBV fund	-	-	(1,393)	4,364	2,971
	132,629	65,979	(41,181)	(4,419)	153,008
<i>Restricted funds</i>					
Defibrillator fund	2,001	-	-	(2,001)	-
Community Events fund	-	2,617	(3,886)	7,420	6,151
Village Fete Grant fund	-	1,000	-	(1,000)	-

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2023

	<u>2,001</u>	<u>3,617</u>	<u>(3,886)</u>	<u>4,419</u>	<u>6,151</u>
Total funds	134,630	69,596	(45,067)	-	159,159

Comparative analysis of net assets by fund (2021/22)

	General fund £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Fixed assets	2,970	-	-	2,970	2,363
Current assets	43,569	106,585	6,151	156,305	134,104
Current liabilities	(116)	-	-	(116)	(1,837)
	<u>46,423</u>	<u>106,585</u>	<u>6,151</u>	<u>159,159</u>	<u>134,630</u>

PUBLIC PLAYING FIELD AND VILLAGE HALL

England & Wales - Charity number 286472

Accounts

REGISTERED CHARITY NUMBER: 286472

Trustees' Report and

Unaudited Financial Statements

for the Year Ended 30 September 2022

for

**PUBLIC PLAYING FIELD AND VILLAGE HALL
known as STOKE GIFFORD TRUST**

**PUBLIC PLAYING FIELD AND VILLAGE HALL
known as STOKE GIFFORD TRUST**

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PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the Trustees for the year ended 30 September 2022

The trustees present their report and annual accounts for the year ended 30 September 2022

Charity name: Public Playing Field and Village Hall (also known as Stoke Gifford Trust).

Charity registration number: 286472

Principal address:

The Trust Hall
North Road
Stoke Gifford
Bristol BS34 8PE

Trustees:

Trustee name	Office	Body entitled to appoint trustee
Mr D Addison	Chair	Trust
Mr R Horsfall	Deputy Chair	Trust
Mrs T Booth	Treasurer (resigned 20/07/22)	Trust
Mr M Black	Football Club Representative	Stoke Gifford Football Club
Mr J Dunt	Cricket Club representative	Stoke Gifford Cricket Club
Mr P Smith	Public representative	Trust
Mr D Edge	Public representative	Trust
Mr E Brown	Parish Council Representative (Resigned 20/07/22)	Stoke Gifford Parish Council
Ms Pauline Reich	Parish Council Representative (effective 20/07/22)	Stoke Gifford Parish Council
Mrs J Henshaw	(appointed 19/01/2022)	Trust
Ms F Jordan	Public representative (resigned 19/1/22)	Trust
Mr J Hawkins	Short Mat Bowls representative (resigned 31/12/21)	Short Mat Bowls Club

Trustees for the charity:

Stoke Gifford Parish Council (Custodian Trustee).

Structure, Governance and Management

Governance document

The charity is constituted as a Trust and is governed by its Trust Deed dated 31 December 1951.

Appointment of Trustees

Trustees are elected by residents of Stoke Gifford or appointed by certain of the organisations and clubs using the facilities.

Organisations allowed to appoint trustees include Stoke Gifford Parish Council, Stoke Gifford Parochial Church Council, British Legion (Stoke Gifford Branch), Little Stoke Ratepayers Association, Stoke Gifford Cricket Club, Stoke Gifford United Association Football Club, Stoke Gifford Tennis Club and the Stoke Gifford Baptist Church Committee.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the Trustees for the year ended 30 September 2022

Related parties

Of the trustees who stood during the year, E. Brown was also Chair of the Parish Council. Mr D Addison is a Parish Councillor. The Parish Council are custodian trustees of the charity.

The Trust receives assistance from the Parish Council comprising grass cutting, maintenance of boundaries, tree surgery and maintenance of play equipment. A contribution towards these costs was introduced by the Parish Council in 2012 being £2,400 for 2020/21 and 2021/22.

The trustees have considered the major risks relating to the charity and have reviewed the controls in place to manage them.

Objectives and Activities

Objectives of the charity

To manage the Trust Ground (all those pieces or parcels of land together with buildings and yard situate at Stoke Gifford and being Ordnance Survey numbers 218, 219, 219a, 221 and 248) for the purposes of public playing fields and of physical and mental training and recreation and social, moral and intellectual development through the medium of reading and recreation room, library, lectures, classes, recreations and entertainments or otherwise as may be found expedient for the benefits of the inhabitants of the Parish of Stoke Gifford in the County of Gloucestershire and its immediate vicinity without distinction of sex or political, religious or other opinions. The trustees have had regard to the guidance issued by the Charity Commission on Public Benefit.

Main activities

To achieve the objectives stated above the Stoke Gifford Trust undertakes for the benefit of the people of Stoke Gifford:

- 1 Maintenance of the green space of the Trust Ground (approx. 5.366 acres) including one football pitch, one cricket pitch, one tennis court and one multi-purpose court (tennis, basketball and football practice) making these facilities available for use by locally based clubs on a regular basis and for occasional hire by other users.
- 2 Maintenance and improvement on the site of a small children's play area open to the general public.
- 3 Maintenance and improvement of a hall with attached kitchen and toilet facilities ("The Trust Hall") making this hall available for general hire by local residents for recreation, local organisations for public meetings and use as a poll station and clubs and commercial organisations providing recreational activities and indoor sports for the benefit of the local residents.
- 4 Maintenance and improvement of a second, smaller hall with attached kitchen and toilet facilities ("The Poplar Rooms"), making this hall available for general activities by local residents and organisations (commercial and otherwise) providing educational and recreational facilities to local residents.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the Trustees for the year ended 30 September 2022

- 5 Maintenance and improvement of a pavilion providing showers, changing rooms and
- 6 Provision and maintenance of an on-site car park.

The Trust wishes to note the contribution to the maintenance of the playing fields and outdoor courts made by trustees, members of the community and volunteers from the football and cricket clubs. It has not been possible to place an economic value of the contributions made in the accounts.

Achievements and performance

Both halls continue to be well used with potential hires having to be turned away due to lack of capacity. Our focus is on providing regular activities wherever possible with the pre-school, dance schools, bowls and churches continuing to make extensive use of the facilities. We retain two morning booking times at weekends to allow parties to other social gatherings. Outdoors, the facilities for football, cricket, basketball and tennis continue to be well used when the weather permits.

Hire of the facilities continues to be our main source of income and we are able to generate a operating surplus which is being used to maintain and improve the facilities

We incurred significant damage to the sports netting protecting surrounding houses from stray cricket and tennis balls and had to make urgent repairs as soon as the weather permitted heavy equipment onto the field.

Ground works continued with the annual check identifying several dead trees which had to be removed. Undergrowth has also been cleared to ease ongoing maintenance of the field boundary.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)
Report of the Trustees for the year ended 30 September 2022

Financial review

Overview

The Trust's principal source of finance is lettings with rentals increasing to £56,600 (2021 - £25,923) as a result of the halls fully reopening after Coronavirus restrictions.

Resources expended have supported the key objective of maintenance of the buildings and playing fields and include employment costs of £12,518 (2021 - £10,901) and repairs and maintenance of £14,762 (2021 – £16,234).

Reserves

The charity's reserves policy is to hold approximately 3 - 6 months' regular outgoings which equates to approximately £12,500 to £25,000. At the year-end free reserves were £46,423 (2021 - £23,256).

Funds

There are no funds currently in deficit.

Declaration

The Trustees declare that they have approved the Trustees' Report above on 13 June 2023

D Addison
Chair

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Independent Examiner's Report

I report to the trustees on my examination of the accounts of the charity for the year ended 30 September 2022 which are set out on pages 8 to 18.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust'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 Trust 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.

Andrew Jordan FCA
Haines Watts
Chartered Accountants
6-8 Bath Street
6-8 Bath Street
Bristol
BS1 6HL

23 June 2023

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)**Statement of Financial Activities**

for the year ended 30 September 2022

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Incoming resources	3			
Income and endowments from;				
Donations and legacies	8,358	3,617	11,975	25,366
Charitable activities	56,909	-	56,909	26,301
Investment income	712	-	712	563
Other income	-	-	-	-
Total incoming resources	65,979	3,617	69,596	52,230
Resources expended				
Expenditure on;	4			
Charitable activities	41,181	3,886	45,067	38,284
Total resources expended	41,181	3,886	45,067	38,284
Transfers	-	-	-	-
Net movement in funds	24,798 -	269	24,529	13,946
Funds brought forward	132,629	2,001	134,630	120,684
Funds carried forward	157,427	1,732	159,159	134,630

All amounts relate to continuing activities

All gains and losses recognised during the period are included above.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Balance sheet

For the year ended 30 September 2022

	Note	Total 2022 £	Total 2021 £
Fixed assets	6	2,970	2,363
Current assets			
Debtors	7	4,279	4,924
Bank deposits		76,328	75,676
Cash at bank and in hand		75,698	53,504
		156,305	134,104
Creditors: amounts falling due within one year	8	(116)	(1,837)
Net current assets		156,189	132,267
Net assets		159,159	134,630
Funds of the charity	9		
Unrestricted funds			
General funds		46,423	23,256
Designated funds		106,585	109,373
Restricted funds		6,151	2,001
		159,159	134,630

The financial statements were approved by the Board of Trustees on 13 June 2023 and were signed on its behalf by;

D Addison
Chair

J Henshaw
Treasurer

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2022

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 2015 (FRS 102) (effective 1 January 2019) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

2 Accounting policies

Incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when: (i) the charity becomes entitled to the resources; (ii) it is more likely than not that the trustees will receive the resources; and (iii) the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised.

Donated services are included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2022

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

Investment income is included in the accounts when receivable.

Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or a reasonable value on receipt.

Building works and general improvements to the grounds and existing buildings are written off in the year of the expenditure being incurred as the original land and building costs were not capitalised.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Full depreciation is charged in the first year.

Equipment 20% on cost

VAT

Since the charity is not VAT registered, all input VAT is charged with the expenses to which it refers.

Fund accounting

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose. They are available as general funds and can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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. Expenditure which meets the criteria is charged to the fund together with a fair allocation of support costs where appropriate.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. The liquid funds of bank balances are shown at their realisable values.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

**Notes to the Financial Statements
for the year ended 30 September 2022**

3. Analysis of incoming resources

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
<i>Donations and legacies</i>				
Donations	4,315	2,617	6,932	2,666
Grants - HMRC (1)	-	-	-	3,447
Grants - South Glos Council (2)	2,667	-	2,667	19,003
Grants - Ecclesiastical Insurance	-	-	-	250
Grants - Great Stokes Youth Trust	1,376	-	1,376	-
Grants - Stoke Gifford Parish Council (3)	-	1,000	1,000	-
	<u>8,358</u>	<u>3,617</u>	<u>11,975</u>	<u>25,366</u>

(1) *Coronavirus Job Retention Scheme*

(2) *Coronavirus local authority grants*

(3) *Village fete grant*

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
<i>Incoming resources from charitable activities</i>				
Hall rentals – regular	49,171	-	49,171	21,595
Hall rentals – casual	2,074	-	2,074	880
Field and court rents	5,355	-	5,355	3,448
Other income	309	-	309	378
	<u>56,909</u>	<u>-</u>	<u>56,909</u>	<u>26,301</u>

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
<i>Investment income</i>				
Deposit interest	712	-	712	563
	<u>712</u>	<u>-</u>	<u>712</u>	<u>563</u>

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2022

4. Analysis of resources expended

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<i>Charitable activities</i>				
Upkeep of the halls and grounds	41,181	-	41,181	38,284
Events	-	3,886	3,886	-
	41,181	3,886	45,067	38,284
	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<i>Upkeep of halls and grounds</i>				
Electricity	3,172	-	3,172	2,442
Gas	1,631	-	1,631	1,361
General rates	187	-	187	95
Water and sewerage	1,604	-	1,604	976
Salaries	12,518	-	12,518	10,901
Repairs and maintenance	14,762	-	14,762	16,234
Insurance	1,499	-	1,499	1,472
Licences	863	-	863	1,370
Depreciation	1,393	-	1,393	1,725
Bank charges	109	-	109	92
IT and software	1,093	-	1,093	1,431
Other expenses	2,350	-	2,350	185
	41,181	-	41,181	38,284
<i>Events</i>				
Village fete	-	3,886	3,886	-
	-	3,886	3,886	-

5. Staff costs

	2022 £	2021 £
Gross wages	12,518	10,901
Total staff costs	12,518	10,901

Average number of employees in the year

2022 No.	2021 No.
2	2

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2022

6. Tangible fixed assets

	Equipment 2022 £	Equipment 2021 £
<u>Cost</u>		
At the beginning of the year	6,126	3,846
Additions	2,000	2,280
Disposals		-
At the end of the year	<u>8,126</u>	<u>6,126</u>
<u>Depreciation</u>		
At the beginning of the year	3,763	2,038
Charge in the year	1,393	1,725
At the end of the year	<u>5,156</u>	<u>3,763</u>
Net asset value at 30 September 2021	<u>2,363</u>	<u>1,808</u>
Net asset value at 30 September 2022	<u>2,970</u>	<u>2,363</u>

7. Debtors

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Hire fees receivable	4,279	-	4,279	3,423
Funds held by AEDonate	-	-	-	1,501
	<u>4,279</u>	<u>-</u>	<u>4,279</u>	<u>4,924</u>

8. Creditors: amounts falling due within one year

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Amounts owed to suppliers	16	-	16	247
Accruals and deferred income	100	-	100	1,590
	<u>116</u>	<u>-</u>	<u>116</u>	<u>1,837</u>

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2022

9. Statement of funds

	B/fwd	Incoming	Outgoing	Transfers	C/fwd
	£	resources	resources	£	£
		£	£	£	
<i>Unrestricted funds</i>					
General fund	23,256	65,318	(39,788)	(2,363)	46,423
<i>Designated funds</i>					
Development fund	102,953	661	-	-	103,614
Village Fete fund	6,420	-	-	(6,420)	-
Fixed Assets NBV fund	-	-	(1,393)	4,364	2,971
	132,629	65,979	(41,181)	(4,419)	153,008
<i>Restricted funds</i>					
Defibrillator fund	2,001	-	-	(2,001)	-
Community Events fund	-	2,617	(3,886)	7,420	6,151
Village fete grant fund	-	1,000	-	(1,000)	-
	2,001	3,617	- 3,886	4,419	6,151
Total funds	134,630	69,596	(45,067)	-	159,159

Unrestricted funds

General fund represents the day to day running of the charity for the charitable objectives

Development fund reflects funds set aside by the trustees for future development of the properties and grounds.

Village Fete fund reflects the net surplus of fete activities set aside for future events.

During the year, the trustees clarified that the collection of donations at the fete is publicised as specifically for the funding of the fete or future community events and that the balance of the fete proceeds should be treated as restricted. A transfer was made from the designated Village Fete fund to a restricted Community Events fund reflect the revised classification.

Fixed Assets NBV fund reflects the net value of tangible fixed assets which are not freely available to fund day to day expenditure.

Restricted funds

Defibrillator fund reflects the funds received specifically for the provision of a defibrillator. During the year, the defibrillator was purchased and capitalised. A transfer has been made to the Fixed Asset fund to reflect this.

Community events fund reflects the cumulative net surplus from community events to be used for future events. During the year, the previous designated Village Fete fund was reclassified and the balance was transferred to the restricted fund.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2022

Village fete grant fund reflects a grant from Stoke Gifford Parish Council specifically for the funding of the fete. The balance was transferred to the Community events fund at the year end.

10. Trustees remuneration and benefits

During the year, no trustees received remuneration or expenses (2021 – nil).

11. Analysis of net assets by fund

	General fund £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Fixed assets	2,970	-	-	2,970	2,363
Current assets	43,569	106,585	6,151	156,305	134,104
Current liabilities	(116)	-	-	(116)	(1,837)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	46,423	106,585	6,151	159,159	134,630

12. Related party transactions

There were no related party transactions in 2022 (2021 – nil)

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2022

13 Comparative Statement of Financial Activities (2020/21)

	Unrestricted funds £	Restricted funds £	Total 2021 £
Incoming resources			
Income and endowments from;			
Donations and legacies	24,015	1,351	25,366
Charitable activities	26,301		26,301
Investment income	563		563
Other income			-
Total incoming resources	50,879	1,351	52,230
Resources expended			
Expenditure on;			
Charitable activities	38,284		38,284
Total resources expended	38,284	-	38,284
Net movement in funds	12,595	1,351	13,946
Funds brought forward	120,034	650	120,684
Funds carried forward	132,629	2,001	134,630

Comparative statement of funds (2020/21)

	B/fwd £	Incoming resources £	Outgoing resources £	Transfers £	C/fwd £
<i>Unrestricted funds</i>					
General fund	31,223	50,317	(38,284)	(20,000)	23,256
<i>Designated funds</i>					
Development fund	82,391	562	-	20,000	102,953
Village fete fund	6,420	-	-	-	6,420
	120,034	50,879	(38,284)	-	132,629
<i>Restricted funds</i>					
Defibrillator fund	650	1,351	-	-	2,001
	650	1,351	-	-	2,001
Total funds	120,684	52,230	(38,284)	-	134,630

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Notes to the Financial Statements

for the year ended 30 September 2022

Comparative analysis of net assets by fund (2020/21)

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Fixed assets	2,363	-	-	2,363
Current assets	45,293	88,811	-	134,104
Current liabilities	(1,837)	-	-	(1,837)
	45,819	88,811	-	134,630

PUBLIC PLAYING FIELD AND VILLAGE HALL

England & Wales - Charity number 286472

Accounts

REGISTERED CHARITY NUMBER: 286472

**Trustees' Report and
Unaudited Financial Statements
for the Year Ended 30 September 2021
for
PUBLIC PLAYING FIELD AND VILLAGE HALL
known as STOKE GIFFORD TRUST**

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PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2021

The Trustees present their report and annual accounts for the year ended 30 September 2021.

Charity name: Public Playing Field and Village Hall (also known as Stoke Gifford Trust)

Charity registration number: 286472

Principal address:

The Trust Hall
North Road
Stoke Gifford
Bristol BS34 8PE

Trustees:

Trustee name	Office	Body entitled to appoint trustee
Mr D Addison	Chair	Trust
Mr R Horsfall	Deputy Chair	Trust
Mrs G Horsfall	Minutes Secretary (resigned 12/5/21)	Trust
Mrs T Booth	Treasurer	Trust
Mr M Black	Football Club Representative	Stoke Gifford Football Club
Mr E Brown	Parish Council Representative	Stoke Gifford Parish Council
Mr J Dunt	Cricket Club representative	Stoke Gifford Cricket Club
Mr P Smith	Public representative	Trust
Mr J Hawkins	Short Mat Bowls representative (resigned 31/12/21)	Short Mat Bowls Club
Mr D Edge	Public representative	Trust
Ms F Jordan	Public representative (resigned 19/1/22)	Trust

Trustees for the charity:

Stoke Gifford Parish Council (Custodian Trustee).

Structure, Governance and Management

Governance document

The charity is constituted as a Trust and is governed by its Trust Deed dated 31 December 1951.

Appointment of Trustees

Trustees are elected by residents of Stoke Gifford or appointed by certain of the organisations and clubs using the facilities.

Organisations allowed to appoint trustees include Stoke Gifford Parish Council, Stoke Gifford Parochial Church Council, British Legion (Stoke Gifford Branch), Little Stoke Ratepayers Association, Stoke Gifford Cricket Club, Stoke Gifford United Association Football Club, Stoke Gifford Tennis Club and the Stoke Gifford Baptist Church Committee.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2021

Related parties

Of the trustees who stood during the year, E. Brown was also Chair of the Parish Council. Mr D Addison is a Parish Councillor. The Parish Council are custodian trustees of the charity.

The Trust receives assistance from the Parish Council comprising grass cutting, maintenance of boundaries, tree surgery and maintenance of play equipment. A contribution towards these costs was introduced by the Parish Council in 2012 being £2,400 for 2019/20 and 2020/21.

The trustees have considered the major risks relating to the charity and have reviewed the controls in place to manage them.

Objectives and Activities

Objectives of the charity

To manage the Trust Ground (all those pieces or parcels of land together with buildings and yard situate at Stoke Gifford and being Ordnance Survey numbers 218, 219, 219a, 221 and 248) for the purposes of public playing fields and of physical and mental training and recreation and social, moral and intellectual development through the medium of reading and recreation room, library, lectures, classes, recreations and entertainments or otherwise as may be found expedient for the benefits of the inhabitants of the Parish of Stoke Gifford in the County of Gloucestershire and its immediate vicinity without distinction of sex or political, religious or other opinions. The trustees have had regard to the guidance issued by the Charity Commission on Public Benefit.

Main activities

To achieve the objectives stated above the Stoke Gifford Trust undertakes for the benefit of the people of Stoke Gifford:

- 1 Maintenance of the green space of the Trust Ground (approx. 5.366 acres) including one football pitch, one cricket pitch, one tennis court and one multi-purpose court (tennis, basketball and football practice) making these facilities available for use by locally based clubs on a regular basis and for occasional hire by other users.
- 2 Maintenance and improvement on the site of a small children's play area open to the general public.
- 3 Maintenance and improvement of a hall with attached kitchen and toilet facilities ("The Trust Hall") making this hall available for general hire by local residents for recreation, local organisations for public meetings and use as a poll station and clubs and commercial organisations providing recreational activities and indoor sports for the benefit of the local residents.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2021

- 4 Maintenance and improvement of a second, smaller hall with attached kitchen and toilet facilities ("The Poplar Rooms"), making this hall available for general activities by local residents and organisations (commercial and otherwise) providing educational and recreational facilities to local residents.
- 5 Maintenance and improvement of a pavilion providing showers, changing rooms and
- 6 Provision and maintenance of an on-site car park.

The Trust wishes to note the contribution to the maintenance of the playing fields and outdoor courts made by trustees, members of the community and volunteers from the football and cricket clubs. It has not been possible to place an economic value of the contributions made in the accounts.

Achievements and performance

Both the internal spaces, the Trust Hall and the Poplar Rooms, were used up as permitted by Covid-19 restrictions. . The tennis courts remained open and were well used. Football and cricket resumed play as soon as permitted with cricket suffering a much truncated season and football losing games to the bad winter weather rather than Covid.

Full use was made of the available grants and support available from the government to minimise losses.

Ground continued to be given priority as several dead trees had to be removed. Undergrowth has also been cleared to ease ongoing maintenance of the field boundary.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2021

Financial review

Overview

The Trust's principal source of finance is lettings with rentals decreasing to £26,301 (2020 - £30,397) as a result of the halls being closed or partially open during Coronavirus restrictions. Coronavirus Job Retention Scheme and other local authority Covid related grants of £22,450 (2020 - £13,542) were received.

Resources expended have supported the key objective of maintenance of the buildings and playing fields and include employment costs of £10,901 (2020 - £11,584) and repairs and maintenance of £16,234 (2020 - £29,536).

The village fete did not take place due to the coronavirus pandemic.

Reserves

The charity's reserves policy is to hold approximately 3 - 6 months' regular outgoings which equates to approximately £12,500 to £25,000. At the year-end free reserves were £23,256 (2020 - £29,415).

COVID-19

The trustees have considered the impact that the Covid-19 pandemic will have on the charity's current and future financial position. The charity is taking the following steps to mitigate the threats that Covid-19 may pose to the organisation:

- Maximise use of the halls
- Carefully monitor costs to ensure within budget

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- The charity holds reserves as detailed in Reserve Policy above;
- The hall bookings have returned to pre Covid-19 levels.

The trustees therefore consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1 to the financial statements

Funds

There are no funds currently in deficit.

Declaration

The trustees declare that they have approved the trustees' report above on 20 July 2022.

D Addison
Chair

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2021

I report on the accounts of the charity for the year ended 30 September 2021 which are set out on pages 8 to 18.

Responsibilities and basis of report

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

RJ Thomas
BA ACMA
4 Brins Close
Stoke Gifford
Bristol
BS34 8XU

28 July 2022

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)**Report of the trustees for the year ended 30 September 2021**

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Incoming resources	3			
Income and endowments from;				
Donations and legacies	24,015	1,351	25,366	15,500
Charitable activities	26,301	-	26,301	30,397
Investment income	563	-	563	781
Other income	-	-	-	-
Total incoming resources	50,879	1,351	52,230	46,678
Resources expended				
Expenditure on;	4			
Charitable activities	38,284	-	38,284	50,669
Total resources expended	38,284	-	38,284	50,669
Transfers	-	-	-	-
Net movement in funds	12,595	1,351	13,946	-3,991
Funds brought forward	120,034	650	120,684	124,675
Funds carried forward	132,629	2,001	134,630	120,684

All amounts relate to continuing activities

All gains and losses recognised during the period are included above.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2021

	Note	Total 2021 £	Total 2020 £
Fixed assets	6	<u>2,363</u>	<u>1,808</u>
Current assets			
Debtors	7	4,924	1,978
Bank deposits		75,676	75,113
Cash at bank and in hand		53,504	41,952
		<u>134,104</u>	<u>119,043</u>
Creditors: amounts falling due within one year	8	(1,837)	(167)
Net current assets		<u>132,267</u>	<u>118,876</u>
Net assets		<u>134,630</u>	<u>120,684</u>
Funds of the charity	9		
Unrestricted funds			
General funds		23,256	31,223
Designated funds		109,373	88,811
Restricted funds		2,001	650
		<u>134,630</u>	<u>120,684</u>

The financial statements were approved by the Board of Trustees on 20 July 2022 and were signed on its behalf by;

D Addison
Chair

TM Booth
Treasurer

1 Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 2015 (FRS 102) (effective 1 January 2019) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic is likely to have a profound impact on the global economy, and may in turn affect the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

2 Accounting policies

Incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when: (i) the charity becomes entitled to the resources; (ii) it is more likely than not that the trustees will receive the resources; and (iii) the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised.

Donated services are included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2021

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

Investment income is included in the accounts when receivable.

Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or a reasonable value on receipt.

Building works and general improvements to the grounds and existing buildings are written off in the year of the expenditure being incurred as the original land and building costs were not capitalised.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Full depreciation is charged in the first year.

Equipment 20% on cost

VAT

Since the District is not VAT registered, all input VAT is charged with the expenses to which it refers.

Fund accounting

Unrestricted funds are incoming resources receivable or generated for the objects of the District without further specified purpose. They are available as general funds and can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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. Expenditure which meets the criteria is charged to the fund together with a fair allocation of support costs where appropriate.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. The liquid funds of bank balances are shown at their realisable values.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2021

3. Analysis of incoming resources

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>				
Donations	1,565	1,101	2,666	1,958
Grants - HMRC (1)	3,447	-	3,447	3,542
Grants - South Glos Council (2)	19,003	-	19,003	10,000
Grants - Ecclesiastical Insurance	-	250	250	
	<u>24,015</u>	<u>1,351</u>	<u>25,366</u>	<u>15,500</u>

(1) *Coronavirus Job retention Scheme*

(2) *Coronavirus Retail, Hospitality and Leisure Grants*

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<i>Incoming resources from charitable activities</i>				
Hall rentals – regular	21,595	-	21,595	24,413
Hall rentals – casual	880	-	880	3,442
Field and court rents	3,448	-	3,448	2,542
Other income	378	-	378	-
	<u>26,301</u>	<u>-</u>	<u>26,301</u>	<u>30,397</u>

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<i>Investment income</i>				
Deposit interest	563	-	563	781
	<u>563</u>	<u>-</u>	<u>563</u>	<u>781</u>

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)
Report of the trustees for the year ended 30 September 2021

4. Analysis of resources expended

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<i>Charitable activities</i>				
Upkeep of the halls and grounds	38,284	-	38,284	50,669
Events	-	-	-	-
	38,284	-	38,284	50,669
	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<i>Upkeep of halls and grounds</i>				
Electricity	2,442	-	2,442	2,840
Gas	1,361	-	1,361	1,487
General rates	95	-	95	0
Water and sewerage	976	-	976	806
Salaries	10,901	-	10,901	11,584
Repairs and maintenance	16,234	-	16,234	29,536
Insurance	1,472	-	1,472	1,455
Licences	1,370	-	1,370	1,252
Depreciation	1,725	-	1,725	769
Bank charges	92	-	92	60
IT and software	1,431	-	1,431	698
Other expenses	185	-	185	182
	38,284	-	38,284	50,669
<i>Events</i>				
Village fete	-	-	-	0
	-	-	-	0

5. Staff costs

	2021 £	2020 £
Gross wages	10,901	11,584
Total staff costs	10,901	11,584

Average number of employees in the year

2021 No.	2020 No.
2	2

6. Tangible fixed assets

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2021

	Equipment	Total
	£	£
<u>Cost</u>		
At the beginning of the year	3,846	3,846
Additions	2,280	2,280
Disposals	-	-
At the end of the year	<u>6,126</u>	<u>6,126</u>
<u>Depreciation</u>		
At the beginning of the year	2,038	2,038
Charge in the year	1,725	1,725
At the end of the year	<u>3,763</u>	<u>3,763</u>
Net asset value at 30 September 2020	<u>1,808</u>	<u>1,808</u>
Net asset value at 30 September 2021	<u>2,363</u>	<u>2,363</u>

7. Debtors

	Unrestricted	Restricted	Total	Total
	funds	funds	2021	2020
	£	£	£	£
Hire fees receivable	3,423	-	3,423	1,311
Funds held by AEDonate	-	1,501	1,501	650
Prepayments and accrued income	-	-	-	17
	<u>3,423</u>	<u>1,501</u>	<u>4,924</u>	<u>1,978</u>

8. Creditors: amounts falling due within one year

	Unrestricted	Restricted	Total	Total
	funds	funds	2021	2020
	£	£	£	£
Amounts owed to suppliers	247	-	247	167
Accruals and deferred income	1,590	-	1,590	-
	<u>1,837</u>	<u>-</u>	<u>1,837</u>	<u>167</u>

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2021

9. Statement of funds

	B/fwd £	Incoming resources £	Outgoing resources £	Transfers £	C/fwd £
<i>Unrestricted funds</i>					
General fund	31,223	50,317	(38,284)	(20,000)	23,256
<i>Designated funds</i>					
Development fund	82,391	562	-	20,000	102,953
Village fete fund	6,420	-	-	-	6,420
	<u>120,034</u>	<u>50,879</u>	<u>(38,284)</u>	<u>-</u>	<u>132,629</u>
<i>Restricted funds</i>					
Defibrillator fund	650	1,351	-	-	2,001
	<u>650</u>	<u>1,351</u>	<u>-</u>	<u>-</u>	<u>2,001</u>
Total funds	<u>120,684</u>	<u>52,230</u>	<u>(38,284)</u>	<u>-</u>	<u>134,630</u>

Unrestricted funds

General fund represents the day to day running of the charity for the charitable objectives.

Development fund reflects funds set aside by the trustees for future development of the properties and grounds.

Village Fete fund reflects the net surplus of fete activities set aside for future events.

Restricted funds

Defibrillator fund reflects the funds received specifically for the provision of a defibrillator.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)
Report of the trustees for the year ended 30 September 2021

10. Trustees remuneration and benefits

During the year, no trustees received remuneration or expenses (2020 – nil).

11. Analysis of net assets by fund

	General fund £	Designated funds £	Restricted funds £	Total 2021 £	Total 2020 £
Fixed assets	2,363	-	-	2,363	1,808
Current assets	45,293	88,811	-	134,104	119,043
Current liabilities	(1,837)	-	-	(1,837)	(167)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	45,819	88,811	-	134,630	120,684

12. Related party transactions

There were no related party transactions in 2021 (2020 – nil)

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2021

13 Comparative Statement of Financial Activities (2018/19)

13 Comparative Statement of Financial Activities (2019/20)

	Unrestricted funds £	Restricted funds £	Total 2020 £
Incoming resources			
Income and endowments from;			
Donations and legacies	14,850	650	15,500
Charitable activities	30,397	-	30,397
Investment income	781	-	781
Other income	-	-	-
Total incoming resources	46,028	650	46,678
Resources expended			
Expenditure on;			
Charitable activities	50,669	-	50,669
Total resources expended	50,669	-	50,669
Net movement in funds	-4,641	650	-3,991
Funds brought forward	124,675	-	124,675
Funds carried forward	120,034	650	120,684

Comparative statement of funds (2019/20)

	B/fwd £	Incoming resources £	Outgoing resources £	Transfers £	C/fwd £
<i>Unrestricted funds</i>					
General fund	55,864	46,028	(50,669)	- 20,000	31,223
<i>Designated funds</i>					
Development fund	62,391	-	-	20,000	82,391
Village fete fund	6,420	-	-	-	6,420
	124,675	46,028	(50,669)	-	120,034
<i>Restricted funds</i>					
Defibrillator fund	-	650	-	-	650
	-	650	-	-	650
Total funds	124,675	46,678	(50,669)	-	120,684

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)
Report of the trustees for the year ended 30 September 2021

Comparative analysis of net assets by fund (2019/20)

	General fund £	Designated funds £	Restricted funds £	Total 2020 £
Fixed assets	1,808	-	-	1,808
Current assets	30,232	88,811	-	119,043
Current liabilities	(167)	-	-	(167)
	<u>31,873</u>	<u>88,811</u>	<u>-</u>	<u>120,684</u>

PUBLIC PLAYING FIELD AND VILLAGE HALL

England & Wales - Charity number 286472

Accounts

REGISTERED CHARITY NUMBER: 286472

**Trustees' Report and
Unaudited Financial Statements
for the Year Ended 30 September 2020
for
PUBLIC PLAYING FIELD AND VILLAGE HALL
known as STOKE GIFFORD TRUST**

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PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2020

The Trustees present their report and annual accounts for the year ended 30 September 2020.

Charity name: Public Playing Field and Village Hall (also known as Stoke Gifford Trust)

Charity registration number: 286472

Principal address:

The Trust Hall
North Road
Stoke Gifford
Bristol BS34 8PE

Trustees:

Trustee name	Office	Body entitled to appoint trustee
Mr D Addison	Chair	Trust
Mr R Horsfall	Deputy Chair	Trust
Mrs G Horsfall	Minutes Secretary (resigned 12 May 2021)	Trust
Mrs T Booth	Treasurer	Trust
Mr R Matthews	Football Club Representative (resigned 01/09/20)	Stoke Gifford Football Club
Mr M Black	Football Club Representative (appointed 01/09/20)	Stoke Gifford Football Club
Mr E Brown	Parish Council Representative	Stoke Gifford Parish Council
Mr J Dunt	Cricket Club representative	Stoke Gifford Cricket Club
Mr P Smith	Public representative	Trust
Mr J Hawkins	Short Mat Bowls representative	Short Mat Bowls Club
Mr D Edge	Public representative	Trust
Ms F Jordan	Public representative (appointed 02/05/20)	Trust

Trustees for the charity:

Stoke Gifford Parish Council (Custodian Trustee).

Structure, Governance and Management

Governance document

The charity is constituted as a Trust and is governed by its Trust Deed dated 31 December 1951.

Appointment of Trustees

Trustees are elected by residents of Stoke Gifford or appointed by certain of the organisations and clubs using the facilities.

Organisations allowed to appoint trustees include Stoke Gifford Parish Council, Stoke Gifford Parochial Church Council, British Legion (Stoke Gifford Branch), Little Stoke Ratepayers Association, Stoke Gifford Cricket Club, Stoke Gifford United Association Football Club, Stoke Gifford Tennis Club and the Stoke Gifford Baptist Church Committee.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2020

Related parties

Of the trustees who stood during the year, E. Brown was also Chair of the Parish Council. Mr D Addison is a Parish Councillor. The Parish Council are custodian trustees of the charity.

The Trust receives assistance from the Parish Council comprising grass cutting, maintenance of boundaries, tree surgery and maintenance of play equipment. A contribution towards these costs was introduced by the Parish Council in 2012 being £2,400 for 2019/20 and 2020/21.

The trustees have considered the major risks relating to the charity and have reviewed the controls in place to manage them.

Objectives and Activities

Objectives of the charity

To manage the Trust Ground (all those pieces or parcels of land together with buildings and yard situate at Stoke Gifford and being Ordnance Survey numbers 218, 219, 219a, 221 and 248) for the purposes of public playing fields and of physical and mental training and recreation and social, moral and intellectual development through the medium of reading and recreation room, library, lectures, classes, recreations and entertainments or otherwise as may be found expedient for the benefits of the inhabitants of the Parish of Stoke Gifford in the County of Gloucestershire and its immediate vicinity without distinction of sex or political, religious or other opinions. The trustees have had regard to the guidance issued by the Charity Commission on Public Benefit.

Main activities

To achieve the objectives stated above the Stoke Gifford Trust undertakes for the benefit of the people of Stoke Gifford:

- 1 Maintenance of the green space of the Trust Ground (approx. 5.366 acres) including one football pitch, one cricket pitch, one tennis court and one multi-purpose court (tennis, basketball and football practice) making these facilities available for use by locally based clubs on a regular basis and for occasional hire by other users.
- 2 Maintenance and improvement on the site of a small children's play area open to the general public.
- 3 Maintenance and improvement of a hall with attached kitchen and toilet facilities ("The Trust Hall") making this hall available for general hire by local residents for recreation, local organisations for public meetings and use as a poll station and clubs and commercial organisations providing recreational activities and indoor sports for the benefit of the local residents.
- 4 Maintenance and improvement of a second, smaller hall with attached kitchen and toilet facilities ("The Poplar Rooms"), making this hall available for general activities by local residents and organisations (commercial and otherwise) providing educational and recreational facilities to local residents.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2020

- 5 Maintenance and improvement of a pavilion providing showers, changing rooms and
- 6 Provision and maintenance of an on-site car park.

The Trust wishes to note the contribution to the maintenance of the playing fields and outdoor courts made by trustees, members of the community and volunteers from the football and cricket clubs. It has not been possible to place an economic value of the contributions made in the accounts.

Achievements and performance

Both the internal spaces, the Trust Hall and the Poplar Rooms, continued to be heavily used up until the start of the first Covid-19 lockdown. The halls remained closed for the remainder of the year resulting in minimal income for the second six months. The tennis courts remained open as much as possible and were well used when permitted by regulations. Football and cricket suffered abandoned seasons.

The caretakers were furloughed and full use was made of the available grants and support available from the government to minimise losses.

With the halls closed, the opportunity was taken to schedule some maintenance tasks which would have been difficult to complete with the halls open.

Ground works were also given priority and several old or dead trees have been removed or lopped. Undergrowth has also been cleared to ease ongoing maintenance of the field boundary.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)
Report of the trustees for the year ended 30 September 2020

Financial review

Overview

The Trust's principal source of finance is lettings with rentals decreasing to £30,397 (2019 - £47,862) as a result of the halls being closed during Coronavirus lockdown. Coronavirus Job Retention Scheme and other local authority grants of £13,542 were also received. Donated services of £nil (2019 - £10,540) were also received during the year in the form of grants obtained and spent by the Parish Council on behalf of the Trust.

Resources expended have supported the key objective of maintenance of the buildings and playing fields and include employment costs of £11,384 (2019 - £10,857) and repairs and maintenance of £29,536 (2019 - £24,453). Repairs and maintenance include £nil (2019 - £10,510) for repairs which were financed by grants obtained by the Parish Council (see note 14).

The village fete did not take place due to the coronavirus pandemic.

Reserves

The charity's reserves policy is to hold approximately 3 months' regular outgoings which equates to approximately £12,667. At the year-end free reserves were £29,415 (2019 - £53,287).

COVID-19

The trustees have considered the impact that the Covid-19 pandemic will have on the charity's current and future financial position. The charity is taking the following steps to mitigate the threats that Covid-19 may pose to the organisation:

- Furlough of all staff
- Closure of all buildings reducing all variable costs to a minimum.

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- The charity holds reserves as detailed in Reserve Policy above;
- The charity continues to receive Coronavirus grant funding

The trustees therefore consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1 to the financial statements

Funds

There are no funds currently in deficit.

Declaration

The trustees declare that they have approved the trustees' report above on 21 July 2021.

D Addison
Chair

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2020

I report on the accounts of the charity for the year ended 30 September 2020 which are set out on pages 8 to 18.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust'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

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 Trust 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.

Minutes Secretary (resigned 12 May 2021)

RJ Thomas
BA ACMA
Mr M Black
4 Brins Close
Stoke Gifford
Bristol
BS34 8XU

20 July 2021

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2020

		Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Incoming resources	3				
Income and endowments from;					
Donations and legacies		14,850	650	15,500	17,865
Charitable activities		30,397	-	30,397	52,128
Investment income		781	-	781	218
Other income		-	-	-	913
Total incoming resources		46,028	650	46,678	71,124
Resources expended					
Expenditure on;	4				
Charitable activities		50,669	-	50,669	49,822
Total resources expended		50,669	-	50,669	49,822
Transfers		-	-	-	-
Net movement in funds		(4,641)	650	(3,991)	21,302
Funds brought forward		124,675	-	124,675	103,373
Funds carried forward		120,034	650	120,684	124,675

All amounts relate to continuing activities

All gains and losses recognised during the period are included above.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2020

	Note	Total 2020 £	Total 2019 £
Fixed assets	6	<u>1,808</u>	<u>2,577</u>
Current assets			
Debtors	7	1,978	2,372
Cash deposits		75,113	74,331
Cash at bank and in hand		41,952	45,645
		<u>119,043</u>	<u>122,348</u>
Creditors: amounts falling due within one year	8	(167)	(250)
Net current assets		<u>118,876</u>	<u>122,098</u>
Net assets		<u>120,684</u>	<u>124,675</u>
Funds of the charity	9		
Unrestricted funds			
General funds		31,223	55,864
Designated funds		88,811	68,811
Restricted funds		650	-
		<u>120,684</u>	<u>124,675</u>

The financial statements were approved by the Board of Trustees on 21 June 2021 and were signed on its behalf by;

D Addison
Chair

TM Booth
Treasurer

1 Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 2015 (FRS 102) (effective 1 January 2019) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic is likely to have a profound impact on the global economy, and may in turn affect the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

2 Accounting policies

Incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when: (i) the charity becomes entitled to the resources; (ii) it is more likely than not that the trustees will receive the resources; and (iii) the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2020

Donated services are included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

Investment income is included in the accounts when receivable.

Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or a reasonable value on receipt.

Building works and general improvements to the grounds and existing buildings are written off in the year of the expenditure being incurred as the original land and building costs were not capitalised.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Full depreciation is charged in the first year.

Equipment 20% on cost
VAT

Since the District is not VAT registered, all input VAT is charged with the expenses to which it refers.

Fund accounting

Unrestricted funds are incoming resources receivable or generated for the objects of the District without further specified purpose. They are available as general funds and can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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. Expenditure which meets the criteria is charged to the fund together with a fair allocation of support costs where appropriate.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. The liquid funds of bank balances are shown at their realisable values.

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2020

3. Analysis of incoming resources

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<i>Donations and legacies</i>				
Donations	1,308	650	1,958	6,354
Grants - Parish Council	-	-	-	1,000
Grants - HMRC (1)	3,542	-	3,542	-
Grants - South Glos Council (2)	10,000	-	10,000	-
Donated Services (note 13)	-	-	-	10,510
	<u>14,850</u>	<u>650</u>	<u>15,500</u>	<u>17,864</u>

(1) *Coronavirus Job retention Scheme*

(2) *Coronavirus Retail, Hospitality and Leisure Grant*

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<i>Incoming resources from charitable activities</i>				
Hall rentals – regular	24,413	-	24,413	41,348
Hall rentals – casual	3,442	-	3,442	7,483
Field and court rents	2,542	-	2,542	3,297
	<u>30,397</u>	<u>-</u>	<u>30,397</u>	<u>52,128</u>

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<i>Investment income</i>				
Deposit interest	781	-	781	808
	<u>781</u>	<u>-</u>	<u>781</u>	<u>808</u>

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2020

4. Analysis of resources expended

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<i>Charitable activities</i>				
Upkeep of the halls and grounds	50,669	-	50,669	46,834
Events	-	-	-	2,988
	50,669	-	50,669	49,822

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<i>Upkeep of halls and grounds</i>				
Electricity	2,840	-	2,840	2,275
Gas	1,487	-	1,487	1,409
General rates	-	-	-	297
Water and sewerage	806	-	806	2,538
Salaries	11,584	-	11,584	10,857
Repairs and maintenance	29,536	-	29,536	13,943
Repairs and maintenance, donated services	-	-	-	10,510
Insurance	1,455	-	1,455	1,507
Licences	1,252	-	1,252	1,224
Depreciation	769	-	769	769
Bank charges	60	-	60	60
IT and software	698	-	698	653
Other expenses	182	-	182	792
	50,669	-	50,669	46,834
<i>Events</i>				
Village fete	-	-	-	2,988
	-	-	-	2,988

5. Staff costs

	2020 £	2019 £
Gross wages	11,584	10,857
Total staff costs	11,584	10,857

Average number of employees in the year

	2020 No.	2019 No.
	2	2

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)
Report of the trustees for the year ended 30 September 2020

6. Tangible fixed assets

	Equipment £	Total £
<u>Cost</u>		
At the beginning of the year	3,846	3,846
Additions	-	-
Disposals	-	-
At the end of the year	<u>3,846</u>	<u>3,846</u>
<u>Depreciation</u>		
At the beginning of the year	1269	1269
Charge in the year	769	769
At the end of the year	<u>2,038</u>	<u>2,038</u>
Net present value	<u>1,808</u>	<u>1,808</u>

7. Debtors

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Hire fees receivable	1,311	-	1,311	2,354
Funds held by AEDonate	-	650	650	-
Prepayments and accrued income	17	-	17	18
	<u>1,328</u>	<u>650</u>	<u>1,978</u>	<u>2,372</u>

8. Creditors: amounts falling due within one year

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Amounts owed to suppliers	167	-	167	-
Accruals and deferred income	-	-	-	250
	<u>167</u>	<u>-</u>	<u>167</u>	<u>250</u>

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2020

9. Statement of funds

	B/fwd	Incoming	Outgoing	Transfers	C/fwd
	£	resources	resources	£	£
		£	£	£	
<i>Unrestricted funds</i>					
General fund	55,864	46,028	(50,669)	(20,000)	31,223
<i>Designated funds</i>					
Development fund	62,391	-	-	20,000	82,391
Village fete fund	6,420	-	-	-	6,420
	124,675	46,028	(50,669)	-	120,034
<i>Restricted funds</i>					
Defibrillator fund	-	650	-	-	650
	-	650	-	-	650
Total funds	124,675	46,678	(50,669)	(20,000)	120,684

Unrestricted funds

General fund represents the day to day running of the charity for the charitable objectives.

Development fund reflects funds set aside by the trustees for future development of the properties and grounds.

Village Fete fund reflects the Public representative (appointed 02/05/20)

Restricted funds

Defibrillator fund reflects the funds received specifically for the provision of a defibrillator.

10. Trustees remuneration and benefits

During the year, no trustees received remuneration (2019 – nil)

During the year 1 trustee had expenses met by the charity of £nil (2019 - £77) which was paid for telephone services.

11. Analysis of net assets by fund

	General fund £	Designated funds £	Restricted funds £	Total 2020 £	Total 2019 £
Fixed assets	1,808	-	-	1,808	2,577
Current assets	30,232	88,811	-	119,043	122,348
Current liabilities	(167)	-	-	(167)	(250)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	31,873	88,811	-	120,684	124,675

12. Related party transactions

There were no related party transactions in 2020 (2019 – nil)

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)

Report of the trustees for the year ended 30 September 2020

13 Comparative Statement of Financial Activities (2018/19)

	Unrestricted funds £	Restricted funds £	Total 2019 £
Incoming resources			
Income and endowments from;			
Donations and legacies	6,355	11,510	17,865
Charitable activities	52,128	-	52,128
Investment income	218	-	218
Other income	913	-	913
Total incoming resources	59,614	11,510	71,124
Resources expended			
Expenditure on;			
Charitable activities	37,883	11,939	49,822
Total resources expended	37,883	11,939	49,822
Net movement in funds	21,731	(429)	21,302
Funds brought forward	102,944	429	103,373
Funds carried forward	124,675	-	124,675

Comparative statement of funds (2018/19)

	B/fwd £	Incoming resources £	Outgoing resources £	Transfers £	C/fwd £
<i>Unrestricted funds</i>					
General fund	34,789	56,970	(35,895)	-	55,864
<i>Designated funds</i>					
Development fund	62,391	-	-	-	62,391
Village fete fund	5,764	2,644	(1,988)	-	6,420
	102,944	59,614	(37,883)	-	124,675
<i>Restricted funds</i>					
Village fete grant fund	0	1,000	(1,000)	-	-
Bowls fund	429	-	(429)	-	-
Field repairs fund	0	10,510	(10,510)	-	-
	429	11,510	(11,939)	-	-
Total funds	103,373	71,124	(49,822)	-	124,675

PUBLIC PLAYING FIELD AND VILLAGE HALL (known as STOKE GIFFORD TRUST)
Report of the trustees for the year ended 30 September 2020

Comparative analysis of net assets by fund (2018/19)

	General fund £	Designated funds £	Restricted funds £	Total 2019 £
Fixed assets	2,577	-	-	2,577
Current assets	53,537	68,811	-	122,348
Current liabilities	(250)	-	-	(250)
	<hr/>	<hr/>	<hr/>	<hr/>
	55,864	68,811	-	124,675