

**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:**

| <b>Trustee name</b> | <b>Office</b>                                      | <b>Body entitled to appoint trustee</b> |
|---------------------|--|---|
| 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.

- 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.

## **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**

|                                 |          | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|---------------------------------|----------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| <b>Incoming resources</b>       | <b>3</b> |                                     |                                   |                             |                             |
| 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                    |          | -                                   | -                                 | -                           | -                           |
| <b>Total incoming resources</b> |          | <b>65,979</b>                       | <b>3,617</b>                      | <b>69,596</b>               | <b>52,230</b>               |
| <b>Resources expended</b>       |          |                                     |                                   |                             |                             |
| Expenditure on;                 | <b>4</b> |                                     |                                   |                             |                             |
| Charitable activities           |          | 41,181                              | 3,886                             | 45,067                      | 38,284                      |
| <b>Total resources expended</b> |          | <b>41,181</b>                       | <b>3,886</b>                      | <b>45,067</b>               | <b>38,284</b>               |
| Transfers                       |          | -                                   | -                                 | -                           | -                           |
| <b>Net movement in funds</b>    |          | <b>24,798 -</b>                     | <b>269</b>                        | <b>24,529</b>               | <b>13,946</b>               |
| Funds brought forward           |          | 132,629                             | 2,001                             | 134,630                     | 120,684                     |
| <b>Funds carried forward</b>    |          | <b>157,427</b>                      | <b>1,732</b>                      | <b>159,159</b>              | <b>134,630</b>              |

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<br>2022<br>£ | Total<br>2021<br>£ |
|--|------|--------------------|--------------------|
| <b>Fixed assets</b>                            | 6    | <b>2,970</b>       | 2,363              |
| <b>Current assets</b>                          |      |                    |                    |
| Debtors  | 7    | <b>4,279</b>       | 4,924              |
| Bank deposits                                  |      | <b>76,328</b>      | 75,676             |
| Cash at bank and in hand                       |      | <b>75,698</b>      | 53,504             |
|  |      | <b>156,305</b>     | 134,104            |
| Creditors: amounts falling due within one year | 8    | <b>(116)</b>       | (1,837)            |
| <b>Net current assets</b>                      |      | <b>156,189</b>     | 132,267            |
| <b>Net assets</b>                              |      | <b>159,159</b>     | 134,630            |
| <b>Funds of the charity</b>                    | 9    |                    |                    |
| <b>Unrestricted funds</b>                      |      |                    |                    |
| General funds                                  |      | <b>46,423</b>      | 23,256             |
| Designated funds                               |      | <b>106,585</b>     | 109,373            |
| <b>Restricted funds</b>                        |      | <b>6,151</b>       | 2,001              |
|  |      | <b>159,159</b>     | 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<br>funds | Restricted<br>funds | Total<br>2022 | Total<br>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<br>funds | Restricted<br>funds | Total<br>2022 | Total<br>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<br>funds | Restricted<br>funds | Total<br>2022 | Total<br>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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| <i>Charitable activities</i>       |                            |                          |                    |                    |
| Upkeep of the halls and grounds    | 41,181                     | -                        | 41,181             | 38,284             |
| Events                             | -                          | 3,886                    | 3,886              | -                  |
|                                    | <b>41,181</b>              | <b>3,886</b>             | <b>45,067</b>      | <b>38,284</b>      |
|                                    |                            |                          |                    |                    |
|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
| <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                |
|                                    | <b>41,181</b>              | <b>-</b>                 | <b>41,181</b>      | <b>38,284</b>      |
| <i>Events</i>                      |                            |                          |                    |                    |
| Village fete                       | -                          | 3,886                    | 3,886              | -                  |
|                                    | <b>-</b>                   | <b>3,886</b>             | <b>3,886</b>       | <b>-</b>           |

**5. Staff costs**

|                   | 2022<br>£     | 2021<br>£     |
|-------------------|---------------|---------------|
| Gross wages       | 12,518        | 10,901        |
| Total staff costs | <b>12,518</b> | <b>10,901</b> |

Average number of employees in the year

| 2022<br>No. | 2021<br>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**

|   | <b>Equipment<br/>2022<br/>£</b> | <b>Equipment<br/>2021<br/>£</b> |
|---|---------------------------------|---------------------------------|
| <b><u>Cost</u></b>                          |                                 |                                 |
| 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>                    |
| <b><u>Depreciation</u></b>                  |                                 |                                 |
| 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>                    |
| <b>Net asset value at 30 September 2021</b> | <u><b>2,363</b></u>             | <u><b>1,808</b></u>             |
| <b>Net asset value at 30 September 2022</b> | <u><b>2,970</b></u>             | <u><b>2,363</b></u>             |

**7. Debtors**

|                        | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|------------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| 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**

|                              | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|------------------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| 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<br>£     | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | C/fwd<br>£     |
|---------------------------|----------------|----------------------------|----------------------------|----------------|----------------|
| <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          |
|                           | <b>132,629</b> | <b>65,979</b>              | <b>(41,181)</b>            | <b>(4,419)</b> | <b>153,008</b> |
| <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)        | -              |
|                           | <b>2,001</b>   | <b>3,617</b>               | <b>- 3,886</b>             | <b>4,419</b>   | <b>6,151</b>   |
| <b>Total funds</b>        | <b>134,630</b> | <b>69,596</b>              | <b>(45,067)</b>            | <b>-</b>       | <b>159,159</b> |

**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**

|                     | <b>General<br/>fund<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|---------------------|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| 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/> 46,423                  | <hr/> 106,585                     | <hr/> 6,151                       | <hr/> 159,159               | <hr/> 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<br>£ | Restricted funds<br>£ | Total 2021<br>£ |
|---------------------------------|-------------------------|-----------------------|-----------------|
| <b>Incoming resources</b>       |                         |                       |                 |
| 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                    |                         |                       | -               |
| <b>Total incoming resources</b> | <b>50,879</b>           | <b>1,351</b>          | <b>52,230</b>   |
| <b>Resources expended</b>       |                         |                       |                 |
| Expenditure on;                 |                         |                       |                 |
| Charitable activities           | 38,284                  |                       | 38,284          |
| <b>Total resources expended</b> | <b>38,284</b>           | <b>-</b>              | <b>38,284</b>   |
| <b>Net movement in funds</b>    | <b>12,595</b>           | <b>1,351</b>          | <b>13,946</b>   |
| Funds brought forward           | 120,034                 | 650                   | 120,684         |
| <b>Funds carried forward</b>    | <b>132,629</b>          | <b>2,001</b>          | <b>134,630</b>  |

**Comparative statement of funds (2020/21)**

|                           | B/fwd<br>£     | Incoming resources<br>£ | Outgoing resources<br>£ | Transfers<br>£ | C/fwd<br>£     |
|---------------------------|----------------|-------------------------|-------------------------|----------------|----------------|
| <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          |
|                           | <b>120,034</b> | <b>50,879</b>           | <b>(38,284)</b>         | <b>-</b>       | <b>132,629</b> |
| <i>Restricted funds</i>   |                |                         |                         |                |                |
| Defibrillator fund        | 650            | 1,351                   | -                       | -              | 2,001          |
|                           | <b>650</b>     | <b>1,351</b>            | <b>-</b>                | <b>-</b>       | <b>2,001</b>   |
| <b>Total funds</b>        | <b>120,684</b> | <b>52,230</b>           | <b>(38,284)</b>         | <b>-</b>       | <b>134,630</b> |

**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)**

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