

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.

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	<u>8,126</u>	<u>8,126</u>
<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	<u>7,709</u>	<u>6,433</u>
Net book value at 30 September 2023	<u>1,693</u>	<u>2,970</u>
Net book value at 30 September 2024	<u>417</u>	<u>1,693</u>

7. Debtors

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

8. Creditors: amounts falling due within one year

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

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 resources £	Outgoing resources £	Transfers £	C/fwd £
<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
	142,376	55,568	(59,138)	-	138,806
<i>Restricted funds</i>					
Community Events fund	3,453	3,300	(4,881)	-	1,872
	3,453	3,300	(4,881)	-	1,872
Total funds	145,829	58,868	(64,019)	-	140,678

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>	2245		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 resources £	Outgoing resources £	Transfers £	C/fwd £
<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 fund £	Designated funds £	Restricted funds £	Total 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