



KENT COUNTY PLAYING FIELDS ASSOCIATION

95th ANNUAL REPORT AND ACCOUNTS

for the year ended 31st December 2021

Registered Charity 302907

Dear Sir/ Madam,

Notice is hereby given that the Ninety Fifth Annual General Meeting of the Kent County Playing Fields Association will be held at The Dog and Bear Public House on 12th October, commencing at 7.00 pm to which you are invited. A copy of the Annual Report will be available from the Secretary on request or can be viewed on our website following this meeting at www.kentpfa.org.uk.

A G E N D A

1. Welcome by the Chairman.
2. Apologies for absence.
3. To confirm the Minutes of the Management Committee Meeting of 22nd June.
4. To consider and approve the 94th Annual Report for the year ending 31st December 2021
5. To consider and approve the Accounts and Balance Sheet for the year ended 31st December 2021.
6. Confirm provisional alteration to Constitution and Rules. (Safeguarding Policy).
7. To elect the Members to serve on the Management Committee:
 - a) President of the Management Committee (2-year term) Propose Richard Young
 - b) Vice Chairman of the Management Committee (2-year term) Propose Andy Griffiths.
 - c) Members of the Association (1 year term):
The current members are, Richard T.Maylam , Andy Griffiths, Cheng Wong , John Knott, Matt Edwards and Sue Barnes.
8. To elect the members to serve on the Golf Committee.
The current members are, Cheng Wong, Matt Edwards, and Sue Barnes.
9. Appointment of Accountants; Ackland Webb
10. To determine the rates of annual subscription.
11. Any other business for referral to the Management Committee.

By Order of the Management Committee.

Paul Peacock
Secretary

12th September 2022

OBJECT OF THE ASSOCIATION

The Kent County Playing Fields Association is a registered charity and is affiliated to the National Playing Fields Association.

The Association is governed by the Rules, amended in June 2022.

The Object of the Association is to ensure that there are adequate facilities for recreation in every city, town and village in Kent and, to fulfil this Object, to encourage the provision, improvement, retention and use of playing fields, children's playgrounds and other recreational centres.

Supporting the Association

The Association has a strong membership that is committed to achieving its Object.

The extent to which the Association is able to assist with the achievement of its Object, however, is dependent upon the level of financial assistance it receives year-on-year.

If you would like to support the Association, Gift Aid and membership forms have been reproduced at the end of the Annual Report for completion and return to the office.

A complete list of Members may be obtained on application to The Secretary, 24 Tennison Way, Maidstone Kent ME15 9GE.
E-mail: kcpfa@hotmail.co.uk

CHAIRMAN'S REPORT

This report covers the 2021 calendar year, and the aftermath of the COVID virus and its various strains and the subsequent lockdown. Alongside many of the sporting activities it supports, the KCPFA resumed its principal activity, the service of grants and loans where applicable.

The Management Committee meetings of the KCPFA during 2021 were largely cancelled with the sole exception being the Annual General Meeting held on the 7th October at the Early Bird in Maidstone. At this time Trustees approved Ackland Webb accounts for 2020 together with the Annual Report to Trustees and the balance sheet. In addition, the resumption of the Cecil Leitch 5 Club competition held at West Kent Golf Club in June was welcomed financially following the previous year's cancellation.

Grants, Loans and Awards

Despite the pandemic, the KCPFA again awarded several grants to young people participating in a wide variety of sports, some of which were held over from 2020 until the resumption of grants by the Association in March 2021. It continues to be a real source of pleasure to the Association to be able to support them and to learn of their dedication and excellence. A total of £4,250 was paid from memorial grants for 2021 and £6,000 from the General Grants Fund.

At the same time, loans continue to be available to assist with the purchase, layout, and extension of playing fields and the provision, the modernisation and adaptation of children's playgrounds, clubhouses, sports halls and other recreational facilities. The maximum loan offered, over a five-year period, is £25,000, or 80% of the cost of the project, whichever is the lesser amount. We are keen to make these loans more widely available. Grant aid is available to parish councils and voluntary organisations towards the cost of providing children's recreational facilities only. The maximum grant is £1,000 and will be payable upon completion and inspection of the project and the submission of receipted accounts.

As far as grants to young people are concerned, the following are available:

- The Virgo Awards, established in memory of the late Ernest Virgo, a former President and great supporter of the Association, are open to young cricketers to assist with their training, coaching etc up to £300 in any one year.
- The Ivy Hawkes Memorial Fund: awards from this Fund provide financial assistance for young sportsmen and women in Kent between the ages of 12 and 20. The maximum award is £300.
- The Edwin Boorman Memorial Fund established after a former Patron of the Association following his death in 2012 supports new sporting initiatives for clubs and voluntary organisations. Applications are considered from February to April each year for presentation at the subsequent AGM. Grants are maximum £300.

Cecil Leitch Five Club Competition

Richard Young and his Golf Committee were delighted to resume the competition at West Kent Golf Club resulting in a net profit of £7,323 for the charity. Our sincere thanks to all officials and members of West Kent GC for allowing us to use their golf club and to every competitor taking part in both the preliminary rounds and the final.

Membership

The membership of the Association as at 31st December 2021 was 448 made up as follows:

Life members:	20		
Benefactor members:	0		
Annual Members:	Individuals:	24	Clubs: 266
	Parish Councils	87	Schools 1
	Corporate:	15	
	Gift Aid:	35	

Summary

I am again most grateful to all those who enable the Association to continue to fulfil the charitable objectives for which it was established, in yet another difficult year. Committee colleagues serve the KCPFA with dedication and wisdom. Our Secretary, Paul Peacock, runs the Association on a day to-day basis, and his continued commitment to the KCPFA is greatly appreciated. The Trustees have paid due regard to the guidance on public benefit published by the Charity Commission when reviewing the aims and objectives of the Association and in planning future activities. The Trustees believe that the activities undertaken in the year for achieving the objectives of the Association have met the public benefit requirement.

Phil Harding

September 2022

Financial Report

Expenditure Overall was higher in 2021 by 39% at £30,245 compared to £21,733 the previous year. This was due largely to the 135% increase in grants made, up from £4,350 in 2020 to £10,250 in 2021. The return to activity led to support costs being higher by 125% from £1,548 in 2020 to £3,494 in 2021. Human resource costs were broadly the same as in the previous year.

Income: Was also up significantly during the year, almost 71% from £20,138 in 2020 to £27,148 in 2021, due largely to the resumption of the Cecil Leitch Golf Event. Net profit from the competition was £7,323 compared to just £855 in 2020. Donations were also higher by 47% to £4,194 from £2,824 in 2020. Subscription income however bucked the trend and fell by almost 7% from £6,676 to £6,215. Overall investment income fell by just over 3% from £9,783 to £9,451 due mainly to the reduced loan book interest as loans are repaid.

Summary: The investments with CCLA continue to provide a steady income stream, despite the volatility of world markets, up slightly from £8,666 to £8,825. The unrealized net gain on those investments of £30,893 in 2021 (£3,263 2020) give a total funds/net worth position of £300,185 compared with £272,389 in 2020. (This includes a further capital purchase of £10,000 made during the year).

Outlook: For the current year remains uncertain worldwide. The invasion of Ukraine by Russia continues to undermine confidence in stock markets and cause a spike in energy costs/inflation. The potential for the UK stock market and economy to improve following our withdrawal from the EU remains hindered by politics and inflationary pressure here and overseas which will continue to encourage policy makers to raise interest rates. Considering the huge detrimental impact of covid across all aspects of life and finance throughout 2019 and 2020 and the ongoing war in Ukraine, economic 'green shoots' both here in the UK and abroad are doubtful for the near future. The charity has remained resolute and does have a relatively strong balance sheet, a significant cash balance and a strong income stream from subscriptions and

investment interest for the coming year. If, however, stock markets remain volatile and weaken further we may expect a reduction in the value of assets held with CCLA, nevertheless I am confident the charity will continue to meet its objectives throughout the coming year.

Secretary - Paul Peacock

August 2022

Patron: W.L.Cockcroft DL FRICS MCMI
OFFICERS:

President Robert W. Horner Linden Lea, Greenhill Road, Otford, Kent TN14 5RR

Vice-President Richard Young, 1 Nunnery Fields, Canterbury, Kent CT1 3JN

Chairman Philip J. Harding, 6 Chestnut Road, Elmsvale, Dover Kent CT17 9PY

Vice-Chairman Richard Young, 1 Nunnery Fields, Canterbury, Kent CT1 3JN

***Golf Committee
Chairman*** Richard Young, 1 Nunnery Fields, Canterbury, Kent CT1 3JN

Secretary/Treasurer Paul Peacock, C/o 24 Tennison Way, Maidstone Kent ME15 9GE

***Registered
Accountants*** Ackland Webb Chartered Certified Accountants 67 Business Innovation
Centre, University Road, Canterbury, Kent CT2 7FG

Bankers National Westminster Bank plc, 3 High Street, Maidstone, Kent
ME14 1XU

COMMITTEE AND COUNCIL MEMBERSHIP

The Management Committee (whose members serve as Trustees of the Association)

- ***Chairman: Philip John Harding***

The Association's Officers:

Elected Members: A.Griffiths , R T Maylam, J.T.Knott, K.C.Wong. Matt Edwards Sue Barnes.

The Council – Chairman Philip John Harding, Vice-Chairman Richard Young,

Elected Members: C.Boswell, President Kent Football Association, Invicta House Cobdown Park, Ditton Maidstone ME20 6DQ
R .Young, Kent County Golf Union, 1 Nunnery Fields, Canterbury, Kent CT1 3JN
A.Griffith, Community Cricket Manager West & Met. Kent, KCB Development Office, Old Dover Road, Canterbury CT1 3NZ
G.Stephenson, Kent Lawn Tennis Association 42 Madeira Avenue, Bromley, Kent BR1 4AY

The Golf Committee - Chairman: Richard Young

Elected Members: K.C.Wong, Matt Edwards, Sue Barnes

Ex-Officio Members: The Association's Officers

The Association's Officers, District Representatives and representatives of Local Authorities, whilst holding office.

DISTRICT REPRESENTATIVES

<i>Bexley</i>	Mr. A. Griffiths, 3 Middlesex Road, Maidstone Kent ME15 7PJ.
<i>Canterbury</i>	Mr. R. Young, 1 Nunnery Fields, Canterbury, Kent CT1 3JN.
<i>Dartford</i>	Mrs. J. Wood, 60 Ediva Road, Meopham, Kent DA13 0ND.
<i>Dover</i>	Mr. P. Harding, 6 Chestnut Road, Dover, Kent CT17 9PY.
<i>Gillingham</i>	Mr. K. C. Wong, 28 Watling Street, Gillingham, Kent ME7 2YH.
<i>Gravesham</i>	<i>Vacant</i>
<i>Maidstone South</i>	Mr. John Knott, 5 Matthews Avenue, Harrietsham, Kent ME17 1GT
<i>Medway North</i>	<i>Vacant</i>
<i>Medway South</i>	<i>Vacant</i>
<i>Sevenoaks</i>	Mr. R. Horner, Linden Lea, Greenhill Road, Otford, Sevenoaks, Kent TN14 5RR
<i>Shepway North</i>	<i>Vacant</i>

<i>Swale and Sheppey East and West</i>	Vacant
<i>Swale Central</i>	Mr. J.Thatcher, 3 Barler Place,Queenborough,Sittingbourne, Kent ME11 5BX
<i>Thanet</i>	Mr. P. Ruranski, 22 Nursery Fields, Acol, Birchington, Kent CT7 0JF
<i>Tonbridge &Malling</i>	Mr T. Alldridge, 24 Tennison Way, Maidstone Kent ME15 9GE
<i>Tunbridge Wells</i>	Mr. P. French, 31 Bounds Oak Way, Southborough, Kent TN4 OTW

REPRESENTATIVES OF LOCAL AUTHORITIES

<i>Kent County Council</i>	Cllr. Andrew Wickham, Pevington Farm, Egerton Road, Pluckley Kent TN27 0PF
<i>Ashford</i>	Cllr. Mike Bennett, 16 Chalk Avenue,St Michaels, Teneterden Kent TN30 6BU
<i>Canterbury</i>	Cllr. P. Todd, 60 Sherwood Drive, Whitstable, Kent CT5 4PH
<i>Dartford</i>	Cllr. P.Thurlow,32 Cedar Drive, Sutton at Hone, Dartford, Kent DA4 9EN
<i>Dover</i>	Cllr. Trevor .Bond 102 London Road, Deal,Kent CT14 9TY
<i>Folkestone & Hythe</i>	Cllr. Stuart Pealle, 11 The Pasture, Hawkinge, Kent CT18 7PN
<i>Gravesham</i>	Cllr. Brian Sangha, Thisledome, 12B Lennox rRoad,Gravesend Kent DA11 0EP
<i>Lydd Town Council</i>	Cllr. Barbara Walsh, 60 The Derrings, Lydd, Romney Marsh Kent TN29 9BN
<i>Maidstone</i>	Cllr. David Naghi, 19 Mote Avenue, Maidstone, Kent ME15 7SU.
<i>Medway</i>	Cllr. Rupert Turpin, 30 Purbeck Road, Chatham, Kent ME4 6ED.
<i>Sevenoaks</i>	Cllr. Abraham, Sevenoaks District Council Argyle Road, Kent TN13 1HG
<i>Shepway</i>	Cllr. Michael Lyons, Cragside, 67 Turnpike Hill, Hythe Kent CT21 4SE
<i>Swale</i>	Vacant
<i>Tonbridge &Malling</i>	Cllr. Des Keers, 17 Papion Grove Chatham, Kent ME5 9BS

THE CECIL LEITCH FIVE CLUB GOLF COMPETITION - *Richard Young*

We were delighted to be able to resume with the Cecil Leitch 5 Club competition and grateful to both West Kent Golf Club and all those taking part. With restriction lifted by Government the 64th annual event was held in June. Interest and participation in the competition was revived and numbers involved increased significantly from the very low numbers entered last year, supported by a number of clubs who had seen the 2020 event cancelled but were willing to forward their winners to this year's event.



FINANCIAL ASSISTANCE - 2021

£

General Grants Paid:

Edenbridge Cricket Club (New Square Roller)	750
Kingston Village Hall Trust (Children's playground)	750
Lamberhurst P.F.A. (Purchase of land)	1,000
Minster Cricket Club (New Square roller)-	750
Hawkinge Cricket Club (New netting)	500
St Lawrence & Highland Cricket Club (Square resurfacing)	750
Friends of Kingsmead Field (Outdoor Gym)	1,000
Charing Bowls Club (Bowls Green repairs)	500
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	6,000

Grants Paid from the Hawkes Memorial Fund:

Freddie Ball (Cricket)	300
Amelia Woodgate (Football)	200
Madison Woodgate (Football)	200
Elicia Lacey (Athletics)	250
Reuben Smith (BMX)	300
Oliver Kendall (BMX)	300
Lance Childs (Cycling)	300
Rosie Dobson (Rugby)	300
Felix McArdle Hodge (Javelin)	300
Caitlin Lawrence (Trampoline)	300
Gracie Lowton (Athletics)	300
Amelia Lowton (Athletics)	300
Harrison Lowton (Rugby)	300
Amelia Woodgate (Football)	150
Madison Woodgate (Football)	150
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	3,950

*Please note the payments made to Amelia and Madison Woodgate of £300 was applied for in September 2020 and due to COVID restrictions the application could not be processed until March 2021.

Grants Paid from Edwin Borman Memorial Fund

Tunbridge Wells Borderers Sports Club (Under 15's Boys Cricket Team)	300
	<hr/>
	300

SUMMARY OF ACCOUNTS FOR THE PAST FIVE YEARS (2016 TO 2021 INCLUSIVE)

Details	Year					
	2016	2017	2018	2019	2020	2021
	£	£	£	£	£	£
Income (other than investment income)	29,087	20,245	17,670	18,904	10,355	17,697
Expenses - administration	31,249	27,842	18,839	19,754	17,722	19,643
Surplus (Deficit)	(5,199)	(818)	(685)	4,863	1,668	27,796
Capital Account - General fund	267,361	266,543	265,858	270,721	272,389	300,185
Loans outstanding at previous year end	57,120	39,257	36,714	26,971	17,229	7,486
Loans advanced during the year	43,600	nil	9,000	nil	nil	nil
Loans repaid during the year	10,920	17,863	11,543	9,743	9,742	9,743
Grants made during the year	9,040	11,080	10,575	15,685	4,350	10,250
Membership	467	505	460	397	446	448

GIFT AID DECLARATION

Name of Charity: KENT COUNTY PLAYING FIELDS ASSOCIATION, C/O 24 Tennison Way,
Maidstone Kent ME15 9GE Telephone: 01622 691009
E-mail: kcpfa@hotmail.co.uk

Details of Donor:

Title Forenames.....Surname

Address

.....

.....Post Code

I would like the Charity to treat, as a Gift Aid Donation, the following:

- the enclosed donation of £
- the donation of £ which I made on/...../.....
- all donations I make from the date of this declaration until I notify you otherwise
(delete as appropriate)

Signature

Date

EXPLANATORY NOTES:

1. You may cancel this declaration at any time by notifying the Charity.
2. You must pay an amount of income tax and/or capital gains tax at least equal to the tax that the Charity reclaims on your donations in the tax year (currently 25p for each £1 you give).
3. If in the future your circumstances change, and you no longer pay tax on your income and/or capital gains tax equal to the tax that the Charity reclaims, you may cancel your declaration (see Note 1).
4. If you pay tax at the higher rate, you may claim further tax relief on your Self Assessment tax return
5. If you are unsure whether your donations qualify for Gift Aid tax relief, please contact the Charity, or ask your local tax office for leaflet IR133 Gift Aid.
6. Please notify the Charity if you change your name or address.

DONATIONS UNDER THE NEW GIFT AID REGULATIONS

The Gift Aid Scheme has replaced the existing scheme under which monies were donated under a Deed of Covenant. Existing Deeds of Covenant will continue until their expiry date but will be dealt with, for those purposes, in the same way as donations under the new scheme. When Deeds of Covenant expire, donors will be invited to make donations in accordance with the Declaration Form above.

You will see that you have various options on the form and you may select which option suits your particular circumstances.

There is no minimum or maximum limit to the amount that you may give. All that is required is that you must have paid an amount of tax, either income or capital gains, at least equal to the tax deducted from your donations. This will allow donors to claim higher rate tax relief from donations against either income tax or capital gains tax.

You may even submit a Gift Aid declaration by telephone or via the Internet without having to complete and sign a paper declaration. You merely have to provide the information contained on the form opposite and the Association will send you a written record of the declaration that you have made.

You are entitled to cancel a declaration at any time. In the case of an oral declaration, if you cancel the declaration within 30 days of the written record being sent to you, the cancellation will be retrospective so that it will be as if the declaration had never been made.

In addition to any donation made under the Gift Aid Scheme, individuals and companies will be able to obtain tax relief for gifts of listed shares and securities made to the Association when calculating their income or profits for tax purposes.

PAYROLL GIVING

Under the Payroll Giving Scheme, employees are able to authorise their employers to deduct charitable donations from their pay before calculating Pay As You Earn tax. In this way, the employee automatically obtains tax relief at his or her top rate of tax.

If you have queries about making donations to the Association, please speak to the Secretary at Cantium Lodge. If he is unable to solve your problem immediately, he will take the details and one of the Association's Officers will contact you when we have ascertained the answer from the appropriate authority.

**KENT COUNTY PLAYING FIELDS ASSOCIATION
MEMBERSHIP APPLICATION FORM**

To: The Secretary, Kent County Playing Fields Association, C/o

To support the Playing Fields Movement, I have pleasure in enclosing a Subscription/ Benefactor Membership fee of £.....

Name.....

Address.....

.....

RATES OF MINIMUM SUBSCRIPTION:

<i>Annual:</i>	£
Individual	10
Sports Clubs and similar organisations	25
Borough and District Councils	52
Parish Councils -	
Council Tax Base precept £1,000 to £2,000	10
Council tax base precept over £2,000	20

Benefactor Member:

Once only payment	1,000
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Corporate Membership (per annum):

Commercial and industrial firms	75
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BANKER'S ORDER

ToBank plc Sort Code

Address

.....

Please pay now to the account of the Kent County Playing Fields Association (Registered Charity 302907) at National Westminster Bank plc, 3 High Street, Maidstone, Kent ME14 1XU, (sort code 60-60-08, Account number 00039616), my/our subscription of £ and continue to pay this amount without further application on 1st January each year until further notice.

Signature.....Account No.....

Address.....

Date.....

KENT COUNTY PLAYING FIELDS ASSOCIATION.

DATA PROTECTION STATEMENT.

This statement explains how Kent County Playing Fields Association (KCPFA) handles and uses the personal details which it collects about its Trustees, Members, Sports Clubs, Applicants, and competitors in KCPFA competitions (hereinafter collectively called Consultants). Retention of this information regarding Consultants enables KCPFA to keep in touch with them in order to keep them advised of KCPFA activities, and to enable KCPFA to discharge its responsibilities as required by its constitution and to pursue its legitimate interests. KCPFA is committed to protecting all personal information and being open about the nature of the information which it holds. In the event that KCPFA rely upon an individual's consent for holding such data, such consent may be withdrawn at any time.

The extent of this Policy:

This policy describes how KCPFA will make use of the data which it handles in pursuit of its legitimate interests. It also describes Consultants' data protection rights, including a right to object to any processing which KCPFA may carry out.

Personal Data Collected and Held:

The personal information held by KCPFA will primarily be that provided by Consultants (or, in the case of minors, by their parents) in correspondence from Consultants by post, telephone, email or otherwise. On occasion, details regarding Consultants may be received from sports clubs within the County of Kent..

The records may contain:

- Contact details as supplied and periodically updated by Consultants.
- The name, gender, and date of birth of individuals.
- Club affiliations and details of membership.
- Bank account details when provided for payment of membership or other fees or to enable KCPFA to make payments.
- Personal data supplied by Consultants for specific purposes (e.g. medical conditions and disability requirements).
- Any qualifications or work experience supplied by an individual

Some information will be generated as part of an individual's involvement with KCPFA.

Information received from third parties:

KCPFA may on occasion receive information from third parties, e.g. information regarding a minor supplied by parents, details of participants in a competition supplied by a sports club.

Use of Personal Data by KCPFA:

Consultants' Personal Data is used by KCPFA for:

- Sending to Consultants details of its activities and inviting them to attend events.
- Collecting subscriptions and other payments which may be due.
- Discharging its responsibilities as set out in its constitution as a Playing Fields Association.
- Internal record-keeping.
- Administrative purposes.
- Purposes required by law, e.g. maintenance of accounting and health and safety records, compliance with the requirements of government and law enforcement authorities.

Direct Marketing:

KCPFA will not use personal data for any direct marketing purposes whatsoever.

Sharing of Data:

Personal data may be shared with government authorities and/or law enforcement agencies if mandated by law, or if required for the legal protection of the legitimate interests of KCPFA in compliance with applicable laws.

Personal data may also be shared with third-party service providers who will process it on behalf of KCPFA.

Consultants' Rights:

Consultants the right to:

- Ask KCPFA for access to, or rectification or erasure of, their individual data Provided that KCPFA will not delete information which it is required to keep by law.
- Restrict the data provided, subject to the proviso above.
- Object to the receipt of communications by any specific method.
- Request the transfer of their individual data to a third party.

Members have the right to lodge a complaint with the Information Commissioner's Office at

Retention of Data:

Consultants' personal data will be processed for as long as they retain their membership or active involvement with KCPFA and, save as hereinafter mentioned, for up to one year thereafter. However, KCPFA will retain information to maintain statutory records in line with appropriate statutory requirements or guidance. Records of an individual's involvement in a particular competition, or on being the subject of a grant or award, may be held indefinitely by KCPFA in order to maintain a historic record of KCPFA.

Further Information:

The legal basis for processing your personal data for the purposes set out above is that it is necessary for the pursuit of KCPFA's legitimate interests. KCPFA always handles personal data securely and minimises its use, and there is no overriding prejudice to Consultants by using their personal information for these purposes. However, there is no statutory or contractual requirement for Consultants to provide KCPFA with any personal data.

Those who have concerns or questions about the information contained in this statement, or who do not want KCPFA to process their personal data for specific purposes, should contact the KCPFA secretary at 24 Tennison Way, Maidstone, Kent, ME15 9GE, Tel: 01622 691009, email: Where Consultants have specific requests relating to the management of their personal data, KCPFA will endeavour to resolve these but there may be circumstances where it is unable to comply with a specific request.

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
KENT COUNTY PLAYING FIELDS ASSOCIATION**

Ackland Webb Ltd
Chartered Certified Accountants
67 Canterbury Innovation Ctr
University Road
Canterbury
Kent
CT2 7FG

KENT COUNTY PLAYING FIELDS ASSOCIATION

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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KENT COUNTY PLAYING FIELDS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

302907

Principal address

24 Tennison Way
Maidstone
Kent
ME15 9GE

Trustees

P Harding

Independent Examiner

Ackland Webb Ltd
Chartered Certified Accountants
67 Canterbury Innovation Ctr
University Road
Canterbury
Kent
CT2 7FG

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KENT COUNTY PLAYING FIELDS ASSOCIATION**

Independent examiner's report to the trustees of Kent County Playing Fields Association

I report to the charity trustees on my examination of the accounts of Kent County Playing Fields Association (the Trust) for the year ended 31 December 2021.

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.

David Muggridge
FCCA
Ackland Webb Ltd
Chartered Certified Accountants
67 Canterbury Innovation Ctr
University Road
Canterbury
Kent
CT2 7FG

Date:

KENT COUNTY PLAYING FIELDS ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		17,697	-	17,697	10,355
Investment income	2	9,451	-	9,451	9,783
Total		27,148	-	27,148	20,138
EXPENDITURE ON					
Raising funds	3	555	-	555	-
Charitable activities					
Charitable		10,047	-	10,047	4,011
Other		19,643	-	19,643	17,722
Total		30,245	-	30,245	21,733
Net gains on investments		30,893	-	30,893	3,263
NET INCOME		27,796	-	27,796	1,668
RECONCILIATION OF FUNDS					
Total funds brought forward		272,389	-	272,389	270,721
TOTAL FUNDS CARRIED FORWARD		300,185	-	300,185	272,389

The notes form part of these financial statements

KENT COUNTY PLAYING FIELDS ASSOCIATION

BALANCE SHEET 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	7	187	-	187	220
Investments					
Investments	8	251,055	-	251,055	210,162
Social investments	9	7,486	-	7,486	17,229
		<u>258,728</u>	<u>-</u>	<u>258,728</u>	<u>227,611</u>
CURRENT ASSETS					
Cash at bank and in hand		43,768	-	43,768	46,567
CREDITORS					
Amounts falling due within one year	10	(2,311)	-	(2,311)	(1,789)
NET CURRENT ASSETS		<u>41,457</u>	<u>-</u>	<u>41,457</u>	<u>44,778</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>300,185</u>	<u>-</u>	<u>300,185</u>	<u>272,389</u>
NET ASSETS		<u>300,185</u>	<u>-</u>	<u>300,185</u>	<u>272,389</u>
FUNDS	11				
Unrestricted funds:					
General fund				300,185	272,389
TOTAL FUNDS				<u>300,185</u>	<u>272,389</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

KENT COUNTY PLAYING FIELDS ASSOCIATION**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	31.12.21 £	31.12.20 £
Cash flows from operating activities			
Cash generated from operations	1	(11,993)	(11,389)
Net cash used in operating activities		(11,993)	(11,389)
Cash flows from investing activities			
Purchase of fixed asset investments		(10,000)	(9,100)
Interest received		8,829	8,704
Dividends received		622	1,079
Net cash (used in)/provided by investing activities		(549)	683
Cash flows from financing activities			
Loan repayments in year		9,743	9,742
Net cash provided by financing activities		9,743	9,742
Change in cash and cash equivalents in the reporting period		(2,799)	(964)
Cash and cash equivalents at the beginning of the reporting period		46,567	47,531
Cash and cash equivalents at the end of the reporting period		43,768	46,567

The notes form part of these financial statements

KENT COUNTY PLAYING FIELDS ASSOCIATION

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.21 £	31.12.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	27,796	1,668
Adjustments for:		
Depreciation charges	33	39
Gain on investments	(30,893)	(3,263)
Interest received	(8,829)	(8,704)
Dividends received	(622)	(1,079)
Increase/(decrease) in creditors	522	(50)
Net cash used in operations	<u>(11,993)</u>	<u>(11,389)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank and in hand	46,567	(2,799)	43,768
	<u>46,567</u>	<u>(2,799)</u>	<u>43,768</u>
Total	<u>46,567</u>	<u>(2,799)</u>	<u>43,768</u>

The notes form part of these financial statements

KENT COUNTY PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The funds of the Association are all unrestricted funds.

General funds are unrestricted funds which are available for use at the discretion of the Management Committee in furtherance of the general objectives of the charity and which have not been designated for other purposes. The Property Revaluation Reserve represents the increase in the value of the land and buildings from its original cost.

Designated funds comprise unrestricted funds that have been set aside by the Management Committee for particular purposes. There were three designated funds in the year as follows. The Virgo Awards Appeal was set up to assist young cricketers with their sport. The Ivy Hawkes Awards Appeal was set up to assist young sports men and women. The Edwin Boorman Fund was set to target new initiatives that encourage sport and leisure participation for clubs in Kent with youngsters between the ages of ten and eighteen years. Transfers are made to the designated funds when necessary as agreed by the Trustees.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

KENT COUNTY PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

2. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Interest on loans	622	1,079
Deposit account interest	4	38
Interest on Investments	8,825	8,666
	<u>9,451</u>	<u>9,783</u>

3. RAISING FUNDS

Raising donations and legacies

	31.12.21	31.12.20
	£	£
Support costs	<u>555</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Support staff	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,355	-	10,355
Investment income	<u>9,783</u>	<u>-</u>	<u>9,783</u>
Total	20,138	-	20,138
EXPENDITURE ON			
Charitable activities			
Charitable	4,011	-	4,011
Other	<u>17,722</u>	<u>-</u>	<u>17,722</u>
Total	21,733	-	21,733
Net gains on investments	<u>3,263</u>	<u>-</u>	<u>3,263</u>
NET INCOME	1,668	-	1,668

KENT COUNTY PLAYING FIELDS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	270,721	-	270,721
TOTAL FUNDS CARRIED FORWARD	<u>272,389</u>	<u>-</u>	<u>272,389</u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2021 and 31 December 2021	<u>1,986</u>
DEPRECIATION	
At 1 January 2021	1,766
Charge for year	33
At 31 December 2021	<u>1,799</u>
NET BOOK VALUE	
At 31 December 2021	<u>187</u>
At 31 December 2020	<u>220</u>

8. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2021	210,162
Additions	10,000
Revaluations	30,893
At 31 December 2021	<u>251,055</u>
NET BOOK VALUE	
At 31 December 2021	<u>251,055</u>
At 31 December 2020	<u>210,162</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2021 is represented by:

	Unlisted investments £
Valuation in 2021	30,893
Cost	220,162
	<u>251,055</u>

KENT COUNTY PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

8. FIXED ASSET INVESTMENTS - continued

The above investments are 19,948.93, 113,399.48, 7,072.80 and 1,000 shares in 4 COIF Charities Investments Funds.

9. SOCIAL INVESTMENTS

	Loans £
MARKET VALUE	
At 1 January 2021	17,229
Repayments in year	(9,743)
At 31 December 2021	<u>7,486</u>
NET BOOK VALUE	
At 31 December 2021	<u>7,486</u>
At 31 December 2020	<u>17,229</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Taxation and social security	681	289
Other creditors	<u>1,630</u>	<u>1,500</u>
	<u>2,311</u>	<u>1,789</u>

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	272,389	27,796	300,185
TOTAL FUNDS	<u>272,389</u>	<u>27,796</u>	<u>300,185</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	27,148	(30,245)	30,893	27,796
TOTAL FUNDS	<u>27,148</u>	<u>(30,245)</u>	<u>30,893</u>	<u>27,796</u>

KENT COUNTY PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	270,721	1,668	272,389
TOTAL FUNDS	<u>270,721</u>	<u>1,668</u>	<u>272,389</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	20,138	(21,733)	3,263	1,668
TOTAL FUNDS	<u>20,138</u>	<u>(21,733)</u>	<u>3,263</u>	<u>1,668</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	270,721	29,464	300,185
TOTAL FUNDS	<u>270,721</u>	<u>29,464</u>	<u>300,185</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	47,286	(51,978)	34,156	29,464
TOTAL FUNDS	<u>47,286</u>	<u>(51,978)</u>	<u>34,156</u>	<u>29,464</u>

KENT COUNTY PLAYING FIELDS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

KENT COUNTY PLAYING FIELDS ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,159	2,824
Subscriptions	6,215	6,676
Five Club Competition	7,323	855
	<u>17,697</u>	<u>10,355</u>
Investment income		
Interest on loans	622	1,079
Deposit account interest	4	38
Interest on Investments	8,825	8,666
	<u>9,451</u>	<u>9,783</u>
Total incoming resources	<u>27,148</u>	<u>20,138</u>
EXPENDITURE		
Charitable activities		
Grants to institutions	6,300	3,000
Grants to individuals	3,950	1,350
	<u>10,250</u>	<u>4,350</u>
Support costs		
Management		
Stationery & office	1,546	621
Advertising	1,290	676
Sundries	497	117
Conference and hall hire	128	95
Depreciation of tangible and heritage assets	33	39
	<u>3,494</u>	<u>1,548</u>
Human resources		
Wages	15,001	15,064
Employment allowance	-	(857)
Pensions	300	428
	<u>15,301</u>	<u>14,635</u>
Governance costs		
Accountancy	1,200	1,200
Total resources expended	<u>30,245</u>	<u>21,733</u>
Net expenditure	<u>(3,097)</u>	<u>(1,595)</u>

This page does not form part of the statutory financial statements

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
KENT COUNTY PLAYING FIELDS ASSOCIATION**

Ackland Webb Ltd
Chartered Certified Accountants
67 Canterbury Innovation Ctr
University Road
Canterbury
Kent
CT2 7FG

KENT COUNTY PLAYING FIELDS ASSOCIATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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Detailed Statement of Financial Activities	13

KENT COUNTY PLAYING FIELDS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

302907

Principal address

24 Tennison Way
Maidstone
Kent
ME15 9GE

Trustees

P Harding

Independent Examiner

Ackland Webb Ltd
Chartered Certified Accountants
67 Canterbury Innovation Ctr
University Road
Canterbury
Kent
CT2 7FG

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KENT COUNTY PLAYING FIELDS ASSOCIATION**

Independent examiner's report to the trustees of Kent County Playing Fields Association

I report to the charity trustees on my examination of the accounts of Kent County Playing Fields Association (the Trust) for the year ended 31 December 2021.

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.

David Muggridge
FCCA
Ackland Webb Ltd
Chartered Certified Accountants
67 Canterbury Innovation Ctr
University Road
Canterbury
Kent
CT2 7FG

Date:

KENT COUNTY PLAYING FIELDS ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		17,697	-	17,697	10,355
Investment income	2	9,451	-	9,451	9,783
Total		27,148	-	27,148	20,138
EXPENDITURE ON					
Raising funds	3	555	-	555	-
Charitable activities					
Charitable		10,047	-	10,047	4,011
Other		19,643	-	19,643	17,722
Total		30,245	-	30,245	21,733
Net gains on investments		30,893	-	30,893	3,263
NET INCOME		27,796	-	27,796	1,668
RECONCILIATION OF FUNDS					
Total funds brought forward		272,389	-	272,389	270,721
TOTAL FUNDS CARRIED FORWARD		300,185	-	300,185	272,389

The notes form part of these financial statements

KENT COUNTY PLAYING FIELDS ASSOCIATION

BALANCE SHEET 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	7	187	-	187	220
Investments					
Investments	8	251,055	-	251,055	210,162
Social investments	9	7,486	-	7,486	17,229
		<u>258,728</u>	<u>-</u>	<u>258,728</u>	<u>227,611</u>
CURRENT ASSETS					
Cash at bank and in hand		43,768	-	43,768	46,567
CREDITORS					
Amounts falling due within one year	10	(2,311)	-	(2,311)	(1,789)
NET CURRENT ASSETS		<u>41,457</u>	<u>-</u>	<u>41,457</u>	<u>44,778</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>300,185</u>	<u>-</u>	<u>300,185</u>	<u>272,389</u>
NET ASSETS		<u>300,185</u>	<u>-</u>	<u>300,185</u>	<u>272,389</u>
FUNDS	11				
Unrestricted funds:					
General fund				300,185	272,389
TOTAL FUNDS				<u>300,185</u>	<u>272,389</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

KENT COUNTY PLAYING FIELDS ASSOCIATION**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	31.12.21 £	31.12.20 £
Cash flows from operating activities			
Cash generated from operations	1	(11,993)	(11,389)
Net cash used in operating activities		(11,993)	(11,389)
Cash flows from investing activities			
Purchase of fixed asset investments		(10,000)	(9,100)
Interest received		8,829	8,704
Dividends received		622	1,079
Net cash (used in)/provided by investing activities		(549)	683
Cash flows from financing activities			
Loan repayments in year		9,743	9,742
Net cash provided by financing activities		9,743	9,742
Change in cash and cash equivalents in the reporting period		(2,799)	(964)
Cash and cash equivalents at the beginning of the reporting period		46,567	47,531
Cash and cash equivalents at the end of the reporting period		43,768	46,567

The notes form part of these financial statements

KENT COUNTY PLAYING FIELDS ASSOCIATION

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.21 £	31.12.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	27,796	1,668
Adjustments for:		
Depreciation charges	33	39
Gain on investments	(30,893)	(3,263)
Interest received	(8,829)	(8,704)
Dividends received	(622)	(1,079)
Increase/(decrease) in creditors	522	(50)
Net cash used in operations	<u>(11,993)</u>	<u>(11,389)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank and in hand	46,567	(2,799)	43,768
	<u>46,567</u>	<u>(2,799)</u>	<u>43,768</u>
Total	<u>46,567</u>	<u>(2,799)</u>	<u>43,768</u>

The notes form part of these financial statements

KENT COUNTY PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The funds of the Association are all unrestricted funds.

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Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

KENT COUNTY PLAYING FIELDS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Interest on loans	622	1,079
Deposit account interest	4	38
Interest on Investments	8,825	8,666
	<u>9,451</u>	<u>9,783</u>

3. RAISING FUNDS

Raising donations and legacies

	31.12.21	31.12.20
	£	£
Support costs	<u>555</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Support staff	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,355	-	10,355
Investment income	<u>9,783</u>	<u>-</u>	<u>9,783</u>
Total	<u>20,138</u>	<u>-</u>	<u>20,138</u>
EXPENDITURE ON			
Charitable activities			
Charitable	4,011	-	4,011
Other	<u>17,722</u>	<u>-</u>	<u>17,722</u>
Total	<u>21,733</u>	<u>-</u>	<u>21,733</u>
Net gains on investments	<u>3,263</u>	<u>-</u>	<u>3,263</u>
NET INCOME	<u>1,668</u>	<u>-</u>	<u>1,668</u>

KENT COUNTY PLAYING FIELDS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	270,721	-	270,721
TOTAL FUNDS CARRIED FORWARD	<u>272,389</u>	<u>-</u>	<u>272,389</u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2021 and 31 December 2021	<u>1,986</u>
DEPRECIATION	
At 1 January 2021	1,766
Charge for year	33
At 31 December 2021	<u>1,799</u>
NET BOOK VALUE	
At 31 December 2021	<u>187</u>
At 31 December 2020	<u>220</u>

8. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2021	210,162
Additions	10,000
Revaluations	30,893
At 31 December 2021	<u>251,055</u>
NET BOOK VALUE	
At 31 December 2021	<u>251,055</u>
At 31 December 2020	<u>210,162</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2021 is represented by:

	Unlisted investments £
Valuation in 2021	30,893
Cost	220,162
	<u>251,055</u>

KENT COUNTY PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

8. FIXED ASSET INVESTMENTS - continued

The above investments are 19,948.93, 113,399.48, 7,072.80 and 1,000 shares in 4 COIF Charities Investments Funds.

9. SOCIAL INVESTMENTS

	Loans £
MARKET VALUE	
At 1 January 2021	17,229
Repayments in year	(9,743)
At 31 December 2021	<u>7,486</u>
NET BOOK VALUE	
At 31 December 2021	<u>7,486</u>
At 31 December 2020	<u>17,229</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Taxation and social security	681	289
Other creditors	<u>1,630</u>	<u>1,500</u>
	<u>2,311</u>	<u>1,789</u>

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	272,389	27,796	300,185
TOTAL FUNDS	<u>272,389</u>	<u>27,796</u>	<u>300,185</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	27,148	(30,245)	30,893	27,796
TOTAL FUNDS	<u>27,148</u>	<u>(30,245)</u>	<u>30,893</u>	<u>27,796</u>

KENT COUNTY PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	270,721	1,668	272,389
TOTAL FUNDS	<u>270,721</u>	<u>1,668</u>	<u>272,389</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	20,138	(21,733)	3,263	1,668
TOTAL FUNDS	<u>20,138</u>	<u>(21,733)</u>	<u>3,263</u>	<u>1,668</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	270,721	29,464	300,185
TOTAL FUNDS	<u>270,721</u>	<u>29,464</u>	<u>300,185</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	47,286	(51,978)	34,156	29,464
TOTAL FUNDS	<u>47,286</u>	<u>(51,978)</u>	<u>34,156</u>	<u>29,464</u>

KENT COUNTY PLAYING FIELDS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

KENT COUNTY PLAYING FIELDS ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,159	2,824
Subscriptions	6,215	6,676
Five Club Competition	7,323	855
	<u>17,697</u>	<u>10,355</u>
Investment income		
Interest on loans	622	1,079
Deposit account interest	4	38
Interest on Investments	8,825	8,666
	<u>9,451</u>	<u>9,783</u>
Total incoming resources	<u>27,148</u>	<u>20,138</u>
EXPENDITURE		
Charitable activities		
Grants to institutions	6,300	3,000
Grants to individuals	3,950	1,350
	<u>10,250</u>	<u>4,350</u>
Support costs		
Management		
Stationery & office	1,546	621
Advertising	1,290	676
Sundries	497	117
Conference and hall hire	128	95
Depreciation of tangible and heritage assets	33	39
	<u>3,494</u>	<u>1,548</u>
Human resources		
Wages	15,001	15,064
Employment allowance	-	(857)
Pensions	300	428
	<u>15,301</u>	<u>14,635</u>
Governance costs		
Accountancy	1,200	1,200
Total resources expended	<u>30,245</u>	<u>21,733</u>
Net expenditure	<u>(3,097)</u>	<u>(1,595)</u>

This page does not form part of the statutory financial statements