

FILBY PLAYING FIELD

England & Wales · Charity number 303949

Details

Other names PLAYING FIELD

Status Registered

Legal form Other

Registered 1963-05-21

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

Contact

Address The Conifers
Thrigby Road
Filby
Great Yarmouth
NR29 3HJ

Phone 01493369375

Email joysee@btinternet.com

Website <https://www.filbyvillagehall.org.uk/>

Activities

Objects: THE PROVISION OF A PLAYING FIELD FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF FILBY AND ITS IMMEDIATE VICINITY

Activities: We are pleased to report our village hall and our clubroom are being well used both by organisations for regular weekly sessions such as pilates, yoga etc. and by individuals for private functions.

Classification

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

Geography

- **Area of benefit:** PARISH OF FILBY AND IMMEDIATE VICINITY
- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£52,150	£66,884	-	-
2023-12-31	£60,726	£75,113	-	-
2022-12-31	£51,565	£66,243	-	-
2021-12-31	£65,353	£41,351	-	-
2020-12-31	£32,809	£42,823	-	-

Trustees

Name	Role	Appointed
ADRIAN DAVID THOMPSON	Chair	
AMY ROWNTREE		2022-11-17
DEBORAH LOIS MOORE		2024-03-26
DEREK ALAN NICKER		2013-04-24
GILLIAN WALLER		2025-03-17
JEAN BARBARA FRANKLIN		2018-03-07
JEANETTE THOMPSON		2013-04-24
JOHN GAZE		2013-04-24
JOHN GEORGE BALDRY		2013-04-24
JOY DENISE BALDRY		2013-05-03
KAREN LEFTLEY		2025-03-17
LOUISE AVERRE		2025-10-08
PETER MICHAEL SESSIONS		2016-03-22
PHRANCESCA HARRISON		2016-03-22
ROSS STANTON		2013-04-24
SANDRA WEBB		2013-04-24
STACEY LEDGERWOOD		2025-03-17
STEPHEN PAUL ELDERKIN		2013-04-24
SUSAN SMITH		2025-03-17

FILBY PLAYING FIELD

England & Wales - Charity number 303949

Accounts

**FILBY PLAYING FIELD
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2024**

FILBY PLAYING FIELD

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Charity information

Charity registration no: 303949

Location of principal activity:-

Filby Village Hall
Main Road
Filby
Great Yarmouth
NR29 3HN

Trustees

Mr A Thompson – Chair
Mrs J Baldry – Secretary
Mrs P Harrison – Health and Safety Officer
Mr P Hudson (deceased 9 March 2025)
Mrs J Thompson
Mr J Baldry
Mr J Gaze
Mr P Sessions
Mrs J Franklin
Ms L Chapman

Ms A Rowntree – Vice Chair
Mr R Morris – Treasurer
Mr D Nicker
Mr M Gibson (resigned 3 October 2024)
Mr D Harrod
Mr S Elderkin
Ms S Webb
Mr E Franklin
Mr R Stanton
Mrs D Moore (appointed 26 March 2024)

Accountants

Stephenson Smart
Queens Head House
The Street
Acle
Norwich
NR13 3DY

Bankers

Lloyds TSB Bank Plc
44 Market Place
Great Yarmouth
NR30 1PA

**FILBY PLAYING FIELD
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2024**

The Trustees submit their annual report and the financial statements for the year ended 31 December 2024.

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The charity has applied Update Bulletin 1 as published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018.

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 (FRS 102) (second edition effective 1 January 2019) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Objectives and activities

Objectives and aims

The objectives of the Charity are to provide a playing field for the inhabitants of the parish of Filby and its immediate vicinity. The recently built village hall and clubroom, which are also on the site, are available for use by local groups and individuals.

Significant activities

Whilst the Trustees are delighted at the range of activities for the physical and mental welfare of local residents which take place in the Hall and Clubroom, sadly two baby groups have discontinued.

Hirers continue to provide various keep-fit activities on a weekly basis and several special interest groups use the facilities on a weekly, fortnightly, or monthly basis. These include, theatrical, computing, craft, and gardening groups. There are also monthly film shows and bingo sessions.

The Hall has continued to be a popular party venue for both families and children.

During the year the car park was extended at a cost of £14,590. In addition to providing increased parking for our regular users, this has enabled us to have a larger hard standing area for rides and attractions at our fete and fireworks events.

Public benefit

The Trustees have had due regard to guidance issued by the Charity Commission in respect of public benefit and are satisfied that the charity meets the requirements set out.

Volunteers

In addition to the efforts of the Trustees, a number of local residents have willingly given their support to the Charity, for which the Trustees are extremely grateful.

**FILBY PLAYING FIELD
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2024**

Financial review

Financial statements

The Balance Sheet and Statement of Financial Activities are set out on pages 6 and 7 of the financial statements.

Result for the year

Our total income was £52,150 which was £8,576 down on the amount of £60,726 in the previous year.

Our total costs, including depreciation of £29,433 (2023: £22,820), amounted to £66,884 (2023: £75,113). The increased depreciation charge included a loss on disposal of the zip wire amounting to £8,456.

The result for the year was net outgoing resources of £14,734 (2023: £14,387).

Financial position

The charity has total funds of £673,044 (2023: £687,778) of which £473,600 (2023: £473,600) are restricted. The Trustees are satisfied that there are adequate liquid resources available.

Reserves policy

The Trustees aim to keep reserves of a minimum of six months' expenditure to meet the day to day running expenses of the Charity. Further sums are then retained to build up reserves in order to be able to cover the periodic cost of major work on the maintenance and improvement of the buildings. They are satisfied that the charity has adequate funds for its current needs.

Donations received

The Trustees are very grateful to those who have generously donated their time, surplus goods and funds during the year.

Plans for future periods

We are continuing to consider our environmental impact and further facilities which can be offered.

Changes in Trustees

It is with sadness that the Trustees report the passing of Mr P Hudson on 9 March 2025. He was a Founding Trustee when the Charity began in January 1955 and made significant contributions to our activities for 70 years.

Other changes in Trustees are as follows: -

Mrs D Moore was appointed a Trustee on 26 March 2024.
Mr M Gibson resigned as a Trustee on 3 October 2024.

**FILBY PLAYING FIELD
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2024**

Structure, governance and management

Governing document

The Charity was entered on the Register of Charities on 21 May 1963. The original governing document is a conveyance dated 24 January 1955. The constitution has been periodically updated since, with the most recent occasion being on 6 March 2009.

The Charity is unincorporated and is administered by a board of Trustees, the current membership of which is set out on page 1. The Trustees have adopted written policies dealing with matters which they consider relevant to the Charity.

There are full Trustee meetings quarterly. The day-to-day running is dealt with by individual Trustees, depending upon the nature of the matter, and they will consult with fellow Trustees where relevant.

Recruitment, appointment and training of Trustees

Trustees shall be persons who through residence, occupation, employment or otherwise have special knowledge of the area of benefit or who are otherwise able, by virtue of their personal or professional qualifications, to make a contribution to the pursuit of the objects or management of the Charity.

Induction and training of Trustees

New Trustees are offered the opportunity of being mentored by a senior Trustee for an initial period and are provided with copies of:-

- The Charity's governing documentation and policies
- The latest accounts
- Details of Charity Commission guidance notes CC3 – "The Essential Trustee"

In addition, trustees are encouraged to read Charity Commission and other newsletters and to maintain awareness of their duties and responsibilities.

Risk management

The Trustees acknowledge the Charity Commission's recommendations that they undertake a review of the major risks to which the Charity is exposed. This is carried out on an ongoing basis.

This report was approved by the board on 11 March 2025.

Mr R Morris

Trustee

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF FILBY PLAYING FIELD

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 11.

Responsibilities and basis of report

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

We report in respect of our examination of the charity's accounts carried out under section 145 of the Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners' statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity 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.

We 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 except your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**Stephenson Smart
Queens Head House
The Street
Acle
Norwich
NR13 3DY**

Date: 12 March 2025

**FILBY PLAYING FIELD
BALANCE SHEET
31 DECEMBER 2024**

	<u>Note</u>	2024	2023
FIXED ASSETS			
Freehold property (at book value)	3	556,691	556,208
Equipment (at book value)	3	23,145	35,796
Plant (at book value)	3	<u>10,306</u>	<u>11,185</u>
		590,142	603,189
CURRENT ASSETS			
Debtors and prepayments		6,132	5,421
Balances at bank			
- Current		45,018	48,572
- Deposit		<u>81,957</u>	<u>80,581</u>
		133,107	134,574
LESS CURRENT LIABILITIES			
Creditors – amounts falling due within one year		<u>6,909</u>	<u>5,633</u>
NET CURRENT ASSETS		<u>126,198</u>	<u>128,941</u>
		716,340	732,130
Creditors – amounts falling due after one year			
Deferred income	4	<u>43,296</u>	<u>44,352</u>
		<u>£673,044</u>	<u>£687,778</u>
FUNDS			
Balance 1 January 2024		214,178	228,565
Surplus / (Deficit) for the year		(14,734)	(14,387)
		<u>199,444</u>	<u>214,178</u>
Restricted funds	5	<u>473,600</u>	<u>473,600</u>
		<u>£673,044</u>	<u>£687,778</u>

Approved by the Board of Trustees on 11 March 2025 and signed on its behalf by

Mr A D Thompson

Trustee

**FILBY PLAYING FIELD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted general fund	Restricted fund	2024 total funds	2023 total funds
	£	£	£	£
Income from:				
<i>Donations and Legacies</i>				
Donations	760	-	760	2,000
<i>Charitable Activities</i>				
Hire income	20,050	-	20,050	21,434
<i>Other Trading Activities</i>				
Event income	16,597	-	16,597	25,059
Bonus ball	719	-	719	854
Bingo	2,420	-	2,420	1,047
Bric-a-brac sales	1,470	-	1,470	600
Film club	227	-	227	425
<i>Investments</i>				
Interest	3,787	-	3,787	1,947
<i>Other</i>				
Recycling	4,504	-	4,504	5,772
Sundry	560	-	560	532
Deferred income	1,056	-	1,056	1,056
Total	52,150	-	52,150	60,726

Income totalled £60,726 in 2023 and was all unrestricted.

Expenditure on:

<i>Raising Funds</i>				
Event expenses	7,121	-	7,121	8,514
Hire expenses	22,669	-	22,669	36,649
Broadband	649	-	649	579
Insurance	4,550	-	4,550	4,270
Depreciation of freehold property	14,108	-	14,108	13,761
Depreciation of equipment	14,444	-	14,444	8,108
Depreciation of plant	879	-	879	951
<i>Charitable Activities</i>				
Administration and general	1,834	-	1,834	1,667
Accountancy	630	-	630	614
Total	66,884	-	66,884	75,113

Expenditure totalled £75,113 in 2023 and was all unrestricted.

Net incoming/(outgoing) resources for the year	(14,734)	-	(14,734)	(14,387)
Fund balance brought forward 1 January 2024	214,178	473,600	687,778	702,165
Fund balance carried forward 31 December 2024	199,444	473,600	673,044	687,778

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation:

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The charity has applied Update Bulletin 1 as published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018.

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The Charity constitutes a public benefit entity as defined by FRS 102.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

All income is accounted for on a receivable basis.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable activities comprise those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Accounting policies (continued)

(e) Tangible fixed assets

Fixed assets are initially recorded at cost. Depreciation is provided on the cost of tangible fixed assets, to write down to their estimated residual values over their expected useful lives. The principal annual rates used for the assets are:-

Freehold property	2%	straight line
Freehold property -thatched roof	8%	straight line
Equipment and plant - fixtures and fittings	15%	reducing balance
Equipment and plant – playing field equipment	15%	straight line
Equipment and plant – solar panels	4%	straight line

(f) Cash at bank

Cash at bank includes cash and a short term highly liquid deposit account.

(g) Debtors

Trade and other debtors are recognised at the settlement amount due.

(h) Creditors

Creditors with no stated interest and payable within one year are recorded at transaction price.

(i) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist.

2. Net incoming resources

Net incoming resources are arrived at after charging:-

	2024	2023
	£	£
Independent examiner's remuneration	<u>630</u>	<u>530</u>

3. Fixed assets

	Freehold property £	Fixtures, fittings and equipment £	Plant £
Net book value 1 January 2024	556,208	35,796	11,185
Additions	14,590	1,795	-
Disposals	-	(12,125)	-
Depreciation for year	(14,108)	(2,321)	(879)
Net book value 31 December 2024	<u>£556,690</u>	<u>£23,145</u>	<u>£10,306</u>

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

4. Deferred income

The deferred income represents Big Lottery Fund Grants received relating to the construction of the new hall and is written off over the same period as the building is depreciated.

Amount brought forward	£44,352
Less: written off in year	<u>1,056</u>
Amount carried forward	<u>£43,296</u>

5. Restricted funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of grants held on trust to be applied for specific purposes:-

	Balance 31 December 2023	Transfer to general funds	Balance 31 December 2024
	£		£
Big Lottery Fund Grant	<u>£473,600</u>	-	<u>£473,600</u>

The freehold property is the subject of a legal charge in favour of Big Lottery Fund. The charge is for a period of 20 years and commenced in 2014. The charge secures repayment of Big Lottery Fund Grants to a maximum value of £473,600 in the event of breaches of the grant conditions within the 20-year period.

6. Funds

6.1 Analysis of charitable funds

	Balance at 1 January 2024	Income	Expenditure	Balance at 31 December 2024
Restricted funds	473,600	-	-	473,600
Unrestricted funds	214,178	52,150	66,884	199,444
	<u>£687,778</u>	<u>£52,150</u>	<u>£66,884</u>	<u>£673,044</u>

	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
Restricted funds	473,600	-	-	473,600
Unrestricted funds	228,565	60,726	75,113	214,178
	<u>£702,165</u>	<u>£60,726</u>	<u>£75,113</u>	<u>£687,778</u>

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

6.2 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
Tangible fixed assets	73,246	516,896	590,142
Net current assets and long-term liabilities	126,198	(43,296)	82,902
	<u>£199,444</u>	<u>£473,600</u>	<u>£673,044</u>
	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
Tangible fixed assets	85,237	517,952	603,189
Net current assets and long-term liabilities	128,941	(44,352)	84,589
	<u>£214,178</u>	<u>£473,600</u>	<u>£687,778</u>

7. Trustee remuneration and expenses

No remuneration or other benefits was paid to any of the Trustees and no Trustees received expenses during the year.

8. Related party transactions

Filby Parish Council

Mr A Thompson is Chair of the Parish Council and Mr D Nicker is a member. Both served office throughout the year. Mr J Baldry was a member of the Parish Council until he resigned on 4 September 2024. The following transactions took place during the year: -

Parish Council meetings were held in the Clubroom for which the total amount receivable was £260 (2023: £120). The amount owed by Filby Parish Council at 31 December 2024 was £220 (2023: £197).

During the year, the Charity had difficulty getting suitable insurance cover for the zip wire playground apparatus. It was sold to Filby Parish Council (whose policy will cover it) for a nominal sum of £1 so that the facility could continue to be available.

In 2023 the Charity received a donation of £2,000 from Filby Parish Council. No donation was received in 2024.

Filby Post Office

Mr A Thompson and Mrs J Thompson are partners in Filby Post Office.

During the year, the Charity purchased sundry items, at open market value, amounting to £140 (2023: £403) from Filby Post Office. At 31 December 2024 the Charity owed £Nil (2023: £61) to Filby Post Office.

Filby Post Office provided sponsorship for various events during 2023 and 2024 at no cost to the Charity.

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Mr A Thompson

Mr A Thompson provided sponsorship for various events during 2023 and 2024 at no cost to the Charity.

Mrs J Thompson

Mrs J Thompson operates a shop selling donated goods to raise funds for charities and other good causes in the local area. During the year, £450 was donated to the Charity.

Ms S Webb

Ms S Webb provided cleaning services, at open market value, amounting to £1,028 (2023: £925) during the year. At 31 December 2024 £72 was owed to Ms S Webb (2023: £60).

FILBY PLAYING FIELD

England & Wales - Charity number 303949

Accounts

**FILBY PLAYING FIELD
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2023**

FILBY PLAYING FIELD

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Charity registration no: 303949

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Main Road
Filby
Great Yarmouth
NR29 3HN

Trustees

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Mrs J Baldry – Secretary
Mrs P Harrison – Health and Safety Officer
Mr P Hudson
Mrs J Thompson
Mr J Baldry
Mr J Gaze
Mr P Sessions
Mr E Franklin
Mr R Stanton
Mr D Evans – Vice Chair (resigned 1 March 2023)

Ms A Rowntree – Vice Chair (appointed 1 March 2023)
Mr R Morris – Treasurer
Mr D Nicker
Mr M Gibson
Mr D Harrod
Mr S Elderkin
Ms S Webb
Mrs S Chase
Mrs J Franklin
Ms L Chapman

Accountants

Stephenson Smart
Queens Head House
The Street
Acle
Norwich
NR13 3DY

Bankers

Lloyds TSB Bank Plc
44 Market Place
Great Yarmouth
NR30 1PA

**FILBY PLAYING FIELD
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2023**

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Objectives and activities

Objectives and aims

The objectives of the Charity are to provide a playing field for the inhabitants of the parish of Filby and its immediate vicinity. The recently built village hall and clubroom, which are also on the site, are available for use by local groups and individuals.

Significant activities

The warm room was open for the first time during the first three months of the year and proved very popular. Encouraged by the success of this, we are going to open it again for the first three months of 2024.

With a view to helping the local bird life, we have planted an area of wildflowers on the Playing Field.

The Trustees are delighted at the range of activities which take place in the Hall and Clubroom, for the physical and mental welfare of local residents. Hirers provide various keep-fit activities on a weekly basis and several special interest groups use the facilities on a weekly, fortnightly, or monthly basis. These include, theatrical, computing, craft, and gardening groups. There are also monthly film shows and bingo sessions.

The Hall has continued to be a popular party venue for both families and children. We have resumed the regular bingo sessions, film shows, craft fairs and other functions open to the public which help to improve the social life of the inhabitants of Filby and the surrounding villages.

Public benefit

The Trustees have had due regard to guidance issued by the Charity Commission in respect of public benefit and are satisfied that the charity meets the requirements set out.

Volunteers

In addition to the efforts of the Trustees, a number of local residents have willingly given their support to the Charity, for which the Trustees are extremely grateful.

**FILBY PLAYING FIELD
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2023**

Financial review

Financial statements

The Balance Sheet and Statement of Financial Activities are set out on pages 6 and 7 of the financial statements.

Result for the year

Following the problems caused by Covid 19 recently, it was good to have a year free of disruption. Although some activities have not recommenced, we have had some new ones start up. Our fete was well attended, and we had record numbers at the fireworks event. Our total income was £60,726 which was £9,161 up on the amount of £51,565 in the previous year.

Our ageing Clubroom needed more repairs to the fabric of the building at a cost of nearly £3,500. The slabs outside of the Hall had been damaged by cars driving on them over the years and several of these needed to be replaced. To prevent further damage, we have installed posts to stop cars and vans being driven on them in future. This work cost a similar amount.

Both buildings needed electrical repair work, most notably to the emergency lighting. In the Hall this necessitated the use of scaffolding, so we took the opportunity to update the lighting to LEDs, with a view to making long term savings and improving our carbon footprint. The cost of this work was approximately £9,000.

Our total costs, including the non-recurring items referred to above and depreciation of £22,820 (2022: £23,871), amounted to £75,113 (2022 £66,243).

The result for the year was net outgoing resources of £14,387 (2022 £14,678).

Financial position

The charity has total funds of £687,778 (2022 £702,165) of which £473,600 (2022 £473,600) are restricted. The Trustees are satisfied that there are adequate liquid resources available.

Reserves policy

The Trustees aim to keep reserves of a minimum of six months' expenditure to meet the day to day running expenses of the Charity. Further sums are then retained to build up reserves in order to be able to cover the periodic cost of major work on the maintenance and improvement of the buildings. They are satisfied that the charity has adequate funds for its current needs.

Donations received

The Trustees are very grateful to those who have generously donated their time, surplus goods and funds during the year, including Filby Parish Council who gave the sum of £2,000.

Plans for future periods

We are continuing to consider our environmental impact and, elsewhere in this report, have reported on trying to save energy and provide an area of wild flowers. We are looking at how we can do more in this regard, in particular, whether we can make more use of our solar energy system to also save expenditure.

**FILBY PLAYING FIELD
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2023**

Structure, governance and management

Governing document

The Charity was entered on the Register of Charities on 21 May 1963. The original governing document is a conveyance dated 24 January 1955. The constitution has been periodically updated since, with the most recent occasion being on 12 May 2011.

The Charity is unincorporated and is administered by a board of Trustees, the current membership of which is set out on page 1. The Trustees have adopted written policies dealing with matters which they consider relevant to the Charity.

There are full Trustee meetings quarterly. The day to day running is dealt with by individual Trustees, depending upon the nature of the matter, and they will consult with fellow Trustees where relevant.

Recruitment, appointment and training of Trustees

Trustees shall be persons who through residence, occupation, employment or otherwise have special knowledge of the area of benefit or who are otherwise able, by virtue of their personal or professional qualifications, to make a contribution to the pursuit of the objects or management of the Charity.

Induction and training of Trustees

New Trustees are offered the opportunity of being mentored by a senior Trustee for an initial period and are provided with copies of:-

- The Charity's governing documentation and policies
- The latest accounts
- Details of Charity Commission guidance notes CC3 – "The Essential Trustee"

In addition, trustees are encouraged to read Charity Commission and other newsletters and to maintain awareness of their duties and responsibilities.

Risk management

The Trustees acknowledge the Charity Commission's recommendations that they undertake a review of the major risks to which the Charity is exposed. This is carried out on an ongoing basis.

This report was approved by the board on 14 March 2024.

Mr R Morris

Trustee

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF FILBY PLAYING FIELD

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 to 11.

Responsibilities and basis of report

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

We report in respect of our examination of the charity's accounts carried out under section 145 of the Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners' statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity 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.

We 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 except your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**Stephenson Smart
Queens Head House
The Street
Acle
Norwich
NR13 3DY**

Date: 20 March 2024

**FILBY PLAYING FIELD
BALANCE SHEET
AS AT 31 DECEMBER 2023**

	<u>Note</u>	2023	2022
FIXED ASSETS			
Freehold property (at book value)	3	556,208	569,969
Equipment (at book value)	3	35,796	43,475
Plant (at book value)	3	<u>11,185</u>	<u>12,136</u>
		603,189	625,580
CURRENT ASSETS			
Debtors and prepayments		5,421	3,822
Balances at bank			
- Current		48,572	47,722
- Deposit		<u>80,581</u>	<u>74,426</u>
		134,574	125,970
LESS CURRENT LIABILITIES			
Creditors – amounts falling due within one year		<u>5,633</u>	<u>3,977</u>
NET CURRENT ASSETS		<u>128,941</u>	<u>121,993</u>
		732,130	747,573
Creditors – amounts falling due after one year			
Deferred income	4	<u>44,352</u>	<u>45,408</u>
		<u>£687,778</u>	<u>£702,165</u>
FUNDS			
Balance 1 January 2022		228,565	243,243
Surplus / (Deficit) for the year		(14,387)	(14,678)
		<u>214,178</u>	<u>228,565</u>
Restricted funds	5	<u>473,600</u>	<u>473,600</u>
		<u>£687,778</u>	<u>£702,165</u>

Approved by the Board of Trustees on 14 March 2024 and signed on its behalf by

Mr A D Thompson

Trustee

**FILBY PLAYING FIELD
STATEMENT OF FINANCIAL ACTIVITIES
AT 31 DECEMBER 2023**

	Unrestricted general fund	Restricted fund	2023 total funds	2022 total funds
	£	£	£	£
Income from:				
<i>Donations and Legacies</i>				
Donations	2,000	-	2,000	2,259
<i>Charitable Activities</i>				
Hire income	21,434	-	21,434	19,662
<i>Other Trading Activities</i>				
Event income	25,059	-	25,059	16,063
Bonus ball	854	-	854	1,176
Bingo	1,047	-	1,047	815
Bric-a-brac sales	600	-	600	930
Film club	425	-	425	396
<i>Investments</i>				
Interest	1,947	-	1,947	1,198
<i>Other</i>				
Recycling	5,772	-	5,772	4,801
Sundry	532	-	532	542
Covid-19 grants	-	-	-	2,667
Deferred income	1,056	-	1,056	1,056
Total	60,726	-	60,726	51,565

Income totalled £51,565 in 2022 and was all unrestricted.

Expenditure on:

<i>Raising Funds</i>				
Event expenses	8,514	-	8,514	8,813
Hire expenses	36,649	-	36,649	26,903
Broadband	579	-	579	759
Insurance	4,270	-	4,270	4,614
Depreciation of freehold property	13,761	-	13,761	13,761
Depreciation of equipment	8,108	-	8,108	9,075
Depreciation of plant	951	-	951	1,035
<i>Charitable Activities</i>				
Administration and general	1,667	-	1,667	719
Accountancy	614	-	614	564
Total	75,113	-	75,113	66,243

Expenditure totalled £66,243 in 2022 and was all unrestricted.

Net incoming/(outgoing) resources for the year	(14,387)	-	(14,387)	(14,678)
Fund balance brought forward 1 January 2022	228,565	473,600	702,165	716,843
Fund balance carried forward 31 December 2022	214,178	473,600	687,778	702,165

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation:

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The charity has applied Update Bulletin 1 as published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018.

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 (FRS 102) (second edition effective 1 January 2019) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

All income is accounted for on a receivable basis.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable activities comprise those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Accounting policies (continued)

(e) Tangible fixed assets

Fixed assets are initially recorded at cost. Depreciation is provided on the cost of tangible fixed assets, to write down to their estimated residual values over their expected useful lives. The principal annual rates used for the assets are:-

Freehold property	2%	straight line
Freehold property -thatched roof	8%	straight line
Equipment and plant - fixtures and fittings	15%	reducing balance
Equipment and plant – playing field equipment	15%	straight line
Equipment and plant – solar panels	4%	straight line

(f) Cash at bank

Cash at bank includes cash and a short term highly liquid deposit account.

(g) Debtors

Trade and other debtors are recognised at the settlement amount due.

(h) Creditors

Creditors with no stated interest and payable within one year are recorded at transaction price.

(i) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist.

2. Net incoming resources

Net incoming resources are arrived at after charging:-

	2023	2022
	£	£
Independent examiner's remuneration	<u>530</u>	<u>530</u>

3. Fixed assets

	Freehold property £	Fixtures, fittings and equipment £	Plant £
Net book value 1 January 2023	569,969	43,475	12,136
Additions	-	429	-
Depreciation for year	(13,761)	(8,108)	(951)
Net book value 31 December 2023	<u>£556,208</u>	<u>£35,796</u>	<u>£11,185</u>

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. Deferred income

The deferred income represents Big Lottery Fund Grants received relating to the construction of the new hall and is written off over the same period as the building is depreciated.

Amount brought forward	£45,408
Less : written off in year	<u>1,056</u>
Amount carried forward	<u>£44,352</u>

5. Restricted funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of grants held on trust to be applied for specific purposes:-

	Balance 31 December 2022	Transfer to general funds	Balance 31 December 2023
	£		£
Big Lottery Fund Grant	<u>£473,600</u>	-	<u>£473,600</u>

The freehold property is the subject of a legal charge in favour of Big Lottery Fund. The charge is for a period of 20 years and commenced in 2014. The charge secures repayment of Big Lottery Fund Grants to a maximum value of £473,600 in the event of breaches of the grant conditions within the 20 year period.

6. Funds

6.1 Analysis of charitable funds

	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
Restricted funds	473,600	-	-	473,600
Unrestricted funds	228,565	60,726	75,113	214,178
	<u>£702,165</u>	<u>£60,726</u>	<u>£75,113</u>	<u>£687,778</u>
	Balance at 1 January 2022	Income	Expenditure	Balance at 31 December 2022
Restricted funds	473,600	-	-	473,600
Unrestricted funds	243,243	51,565	66,243	228,565
	<u>£716,843</u>	<u>£51,565</u>	<u>£66,243</u>	<u>£702,165</u>

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6.2 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
Tangible fixed assets	85,237	517,952	603,189
Net current assets and long term liabilities	128,941	(44,352)	84,589
	<u>£214,178</u>	<u>£473,600</u>	<u>£687,778</u>
	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
Tangible fixed assets	106,572	519,008	625,580
Net current assets and long term liabilities	121,993	(45,408)	76,585
	<u>£228,565</u>	<u>£473,600</u>	<u>£702,165</u>

7. Trustee remuneration and expenses

No remuneration or other benefits was paid to any of the Trustees and no Trustees received expenses during the year.

8. Related party transactions

During the year, the Charity received a donation of £2,000 (2022: £2,000) and room hire fees of £nil (2022: £90) from Filby Parish Council, of which Mr A Thompson is chairman.

During the year, the Charity purchased sundry items, at open market value, amounting to £403 (2022: £221) from Filby Post Office, in which Mr A Thompson and Mrs J Thompson are partners. At 31 December 2023 the charity owed £61 (2022: £Nil) to Filby Post Office.

Ms S Webb provided cleaning services, at open market value, amounting to £925 (2022: £798) during the year. At 31 December 2023 £60 was owed to Ms S Webb (2022: £65).

FILBY PLAYING FIELD

England & Wales - Charity number 303949

Accounts

**FILBY PLAYING FIELD
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2022**

FILBY PLAYING FIELD

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Statement of financial activities	7
Notes to the accounts	8-11

Charity information

Charity registration no: 303949

Location of principal activity:-

Filby Village Hall
Main Road
Filby
Great Yarmouth
NR29 3HN

Trustees

Mr A Thompson – Chairman
Mrs J Baldry – Secretary
Mrs P Harrison – Health and Safety Officer
Mr P Hudson
Mrs J Thompson
Mr J Baldry
Mr J Gaze
Mr P Sessions
Mr E Franklin
Mr R Stanton
Ms L Chapman (appointed 12 April 2022)

Mr D Evans – Vice Chairman
Mr R Morris – Treasurer
Mr D Nicker
Mr M Gibson
Mr D Harrod
Mr S Elderkin
Ms S Webb
Mrs S Chase
Mrs J Franklin
Mr M Hammond (resigned 19 March 2022)
Ms A Rowntree (appointed 17 November 2022)

Accountants

Hines Harvey Woods Limited
Queens Head House
The Street
Acle
Norwich
NR13 3DY

Bankers

Lloyds TSB Bank Plc
44 Market Place
Great Yarmouth
NR30 1PA

**FILBY PLAYING FIELD
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2022**

The Trustees submit their annual report and the financial statements for the year ended 31 December 2022.

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The charity has applied Update Bulletin 1 as published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018.

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 (FRS 102) (second edition effective 1 January 2019) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Objectives and activities

Objectives and aims

The objectives of the Charity are to provide a playing field for the inhabitants of the parish of Filby and its immediate vicinity. The recently built village hall and clubroom, which are also on the site, are available for use by local groups and individuals.

Significant activities

We said last year that we would be looking at creating a Memorial Garden in the area by the entrance, using some of the legacy we had received from the late Dorothy Alice Hunt. After considering various options, the area has now been transformed with new seating and revised planting. Also, due to disease within a beech tree, this had to be cut down and we have had this sculptured into a bittern to further enhance what is now a lovely area to sit and relax in.

The Trustees are delighted that most of the activities which used to take place in the Hall and Clubroom have resumed. We have various keep-fit activities taking place on a weekly basis and several special interest groups use the facilities on a weekly, fortnightly, or monthly basis. These include dancing, theatrical, computing, craft, and gardening groups.

The Hall has continued to be a popular party venue for both families and children. We have resumed the regular bingo sessions, film shows, craft fairs and other functions open to the public which help to improve the social life of the inhabitants of Filby and the surrounding villages.

Public benefit

The Trustees have had due regard to guidance issued by the Charity Commission in respect of public benefit and are satisfied that the charity meets the requirements set out.

Volunteers

In addition to the efforts of the Trustees, a number of local residents have willingly given their support to the Charity, for which the Trustees are extremely grateful.

**FILBY PLAYING FIELD
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2022**

Financial review

Financial statements

The Balance Sheet and Statement of Financial Activities are set out on pages 6 and 7 of the financial statements.

Result for the year

Whilst, in the early part of the year, we continued to be affected by the impact of Covid-19, activities have now returned to pre-pandemic levels. We were also able to resume our annual fete. Our total income was £51,565 which was £13,788 down on the amount of £65,353 in the previous year but that included an exceptional legacy of £17,531.

The Memorial Garden referred to later cost in the region of £7,000 and we had to spend £2,500 on tree surgery. We also spent about £2,500 on redecoration of our buildings. Costs have increased, most notably our energy expenditure roughly doubled. Our total costs, including the non-recurring items referred to above and depreciation of £23,871 (2021: £20,673), amounted to £66,243 (2021 £41,351). The result for the year was net outgoing resources of £14,678 (2021 net incoming resources £24,002).

Financial position

The charity has total funds of £702,165 (2021 £716,843) of which £473,600 (2021 £473,600) are restricted. The Trustees are satisfied that there are adequate liquid resources available.

Reserves policy

The Trustees aim to keep reserves of a minimum of six months' expenditure to meet the day to day running expenses of the Charity. Further sums are then retained to build up reserves in order to be able to cover the periodic cost of major work on the maintenance and improvement of the buildings. They are satisfied that the charity has adequate funds for its current needs.

Donations received

The Trustees are very grateful to those who have generously donated funds during the year, including Filby Parish Council who gave the sum of £2,000.

Plans for future periods

Like a number of similar organisations, we have set up a warm room in response to the concern about people in the area becoming isolated and the impact of soaring heating bills. This started on 6 January and will be open every Friday until at least the end of March.

We are completing the work on the Memorial Garden and will continue to assess the ways in which we may be able to help the needs of the local community.

**FILBY PLAYING FIELD
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2022**

Structure, governance and management

Governing document

The Charity was entered on the Register of Charities on 21 May 1963. The original governing document is a conveyance dated 24 January 1955. The constitution has been periodically updated since, with the most recent occasion being on 12 May 2011.

The Charity is unincorporated and is administered by a board of trustees, the current membership of which is set out on page 1. The Trustees have adopted written policies dealing with matters which they consider relevant to the Charity.

There are full Trustee meetings quarterly. The day to day running is dealt with by individual Trustees, depending upon the nature of the matter, and they will consult with fellow Trustees where relevant.

Recruitment, appointment and training of Trustees

Trustees shall be persons who through residence, occupation, employment or otherwise have special knowledge of the area of benefit or who are otherwise able, by virtue of their personal or professional qualifications, to make a contribution to the pursuit of the objects or management of the Charity.

Induction and training of Trustees

New Trustees are offered the opportunity of being mentored by a senior trustee for an initial period and are provided with copies of:-

- The Charity's governing documentation and policies
- The latest accounts
- Details of Charity Commission guidance notes CC3 – "The Essential Trustee"

In addition, trustees are encouraged to read Charity Commission and other newsletters and to maintain awareness of their duties and responsibilities.

Risk management

The Trustees acknowledge the Charity Commission's recommendations that they undertake a review of the major risks to which the Charity is exposed. This is carried out on an ongoing basis.

This report was approved by the board on 19 February 2023.

Mr R Morris

Trustee

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF FILBY PLAYING FIELD

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 6 to 11.

Responsibilities and basis of report

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

We report in respect of our examination of the charity's accounts carried out under section 145 of the Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners' statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity 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.

We 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 except your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**Hines Harvey Woods Ltd
Queens Head House
The Street
Acle
Norwich
NR13 3DY**

Date: 21 February 2023

**FILBY PLAYING FIELD
BALANCE SHEET
AS AT 31 DECEMBER 2022**

	<u>Note</u>	2022	2021
FIXED ASSETS			
Freehold property (at book value)	3	569,969	583,730
Equipment (at book value)	3	43,475	37,659
Plant (at book value)	3	<u>12,136</u>	<u>13,171</u>
		625,580	634,560
CURRENT ASSETS			
Debtors and prepayments		3,822	4,619
Balances at bank			
- Current		47,722	53,007
- Deposit		<u>74,426</u>	<u>73,255</u>
		125,970	130,881
LESS CURRENT LIABILITIES			
Creditors – amounts falling due within one year		<u>3,977</u>	<u>2,134</u>
NET CURRENT ASSETS		<u>121,993</u>	<u>128,747</u>
		747,573	763,307
Creditors – amounts falling due after one year			
Deferred income	4	<u>45,408</u>	<u>46,464</u>
		<u>£702,165</u>	<u>£716,843</u>
FUNDS			
Balance 1 January 2022		243,243	219,241
Surplus / (Deficit) for the year		(14,678)	24,002
		<u>228,565</u>	<u>243,243</u>
Restricted funds	5	<u>473,600</u>	<u>473,600</u>
		<u>£702,165</u>	<u>£716,843</u>

Approved by the Board of Trustees on 19 February 2023 and signed on its behalf by

Mr A D Thompson

Trustee

**FILBY PLAYING FIELD
STATEMENT OF FINANCIAL ACTIVITIES
AT 31 DECEMBER 2022**

	Unrestricted general fund	Restricted fund	2022 total funds	2021 total funds
	£	£	£	£
Income from:				
<i>Donations and Legacies</i>				
Donations	2,259	-	2,259	2,043
Legacy	-	-	-	17,531
<i>Charitable Activities</i>				
Hire income	19,662	-	19,662	10,490
<i>Other Trading Activities</i>				
Event income	16,063	-	16,063	11,355
Bonus ball	1,176	-	1,176	1,195
Bingo	815	-	815	332
Bric-a-brac sales	930	-	930	142
Film club	396	-	396	-
<i>Investments</i>				
Interest	1,198	-	1,198	840
<i>Other</i>				
Recycling	4,801	-	4,801	3,545
Sundry	542	-	542	535
Covid-19 grants	2,667	-	2,667	16,289
Deferred income	1,056	-	1,056	1,056
Total	51,565	-	51,565	65,353

Income totalled £65,353 in 2021 and was all unrestricted.

Expenditure on:

<i>Raising Funds</i>				
Event expenses	8,813	-	8,813	5,830
Hire expenses	26,903	-	26,903	8,722
Broadband	759	-	759	732
Insurance	4,614	-	4,614	4,362
Depreciation of freehold property	13,761	-	13,761	13,761
Depreciation of equipment	9,075	-	9,075	5,776
Depreciation of plant	1,035	-	1,035	1,136
<i>Charitable Activities</i>				
Administration and general	719	-	719	506
Accountancy	564	-	564	526
Total	66,243	-	66,243	41,351

Expenditure totalled £41,351 in 2021 and was all unrestricted.

Net incoming/(outgoing) resources for the year	(14,678)	-	(14,678)	24,002
Fund balance brought forward 1 January 2022	243,243	473,600	716,843	692,841
Fund balance carried forward 31 December 2022	228,565	473,600	702,165	716,843

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation:

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The charity has applied Update Bulletin 1 as published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018.

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 (FRS 102) (second edition effective 1 January 2019) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

All income is accounted for on a receivable basis.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable activities comprise those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Accounting policies (continued)

(e) Tangible fixed assets

Fixed assets are initially recorded at cost. Depreciation is provided on the cost of tangible fixed assets, to write down to their estimated residual values over their expected useful lives. The principal annual rates used for the assets are:-

Freehold property	2%	straight line
Freehold property -thatched roof	8%	straight line
Equipment and plant - fixtures and fittings	15%	reducing balance
Equipment and plant – playing field equipment	15%	straight line
Equipment and plant – solar panels	4%	straight line

(f) Cash at bank

Cash at bank includes cash and a short term highly liquid deposit account.

(g) Debtors

Trade and other debtors are recognised at the settlement amount due.

(h) Creditors

Creditors with no stated interest and payable within one year are recorded at transaction price.

(i) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist.

2. Net incoming resources

Net incoming resources are arrived at after charging:-

	2022	2021
	£	£
Independent examiner's remuneration	<u>530</u>	<u>530</u>

3. Fixed assets

	Freehold property £	Fixtures, fittings and equipment £	Plant £
Net book value 1 January 2022	583,730	37,659	13,171
Additions	-	14,891	-
Depreciation for year	(13,761)	(9,075)	(1,035)
Net book value 31 December 2022	<u>£569,969</u>	<u>£43,475</u>	<u>£12,136</u>

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. Deferred income

The deferred income represents Big Lottery Fund Grants received relating to the construction of the new hall and is written off over the same period as the building is depreciated.

Amount brought forward	£46,464
Less : written off in year	<u>1,056</u>
Amount carried forward	<u>£45,408</u>

5. Restricted funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of grants held on trust to be applied for specific purposes:-

	Balance 31 December 2021	Transfer to general funds	Balance 31 December 2022
	£		£
Big Lottery Fund Grant	<u>£473,600</u>	-	<u>£473,600</u>

The freehold property is the subject of a legal charge in favour of Big Lottery Fund. The charge is for a period of 20 years and commenced in 2014. The charge secures repayment of Big Lottery Fund Grants to a maximum value of £473,600 in the event of breaches of the grant conditions within the 20 year period.

6. Funds

6.1 Analysis of charitable funds

	Balance at 1 January 2022	Income	Expenditure	Balance at 31 December 2022
Restricted funds	473,600	-	-	473,600
Unrestricted funds	243,243	51,565	66,243	228,565
	<u>£716,843</u>	<u>£51,565</u>	<u>£66,243</u>	<u>£702,165</u>

	Balance at 1 January 2021	Income	Expenditure	Balance at 31 December 2021
Restricted funds	473,600	-	-	473,600
Unrestricted funds	219,241	65,353	41,351	243,243
	<u>£692,841</u>	<u>£65,353</u>	<u>£41,351</u>	<u>£716,843</u>

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

6.2 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
Tangible fixed assets	106,572	519,008	625,580
Net current assets and long term liabilities	121,993	(45,408)	76,585
	<u>£228,565</u>	<u>£473,600</u>	<u>£702,165</u>
	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
Tangible fixed assets	114,496	520,064	634,560
Net current assets and long term liabilities	128,747	(46,464)	82,283
	<u>£243,243</u>	<u>£473,600</u>	<u>£716,843</u>

7. Trustee remuneration and expenses

No remuneration or other benefits was paid to any of the Trustees and no Trustees received expenses during the year.

8. Related party transactions

During the year, the charity received a donation of £2,000 (2021: £2,000) and room hire fees of £90 (2021: £90) from Filby Parish Council, of which Mr A Thompson is chairman.

During the year, the charity purchased sundry items, at open market value, amounting to £221 (2021: £188) from Filby Post Office, in which Mr A Thompson is a partner. At 31 December 2022 the charity owed £Nil (2021: £Nil) to Filby Post Office.

Ms S Webb provided cleaning services, at open market value, amounting to £371 (2021: £371) during the year. At 31 December 2022 £65 was owed to Ms S Webb (2021: £42).

FILBY PLAYING FIELD

England & Wales - Charity number 303949

Accounts

**FILBY PLAYING FIELD
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2021**

FILBY PLAYING FIELD

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Charity information

Charity registration no: 303949

Location of principal activity:-

Filby Village Hall
Main Road
Filby
Great Yarmouth
NR29 3HN

Trustees

Mr A Thompson – Chairman	Mr M Gibson
Mr D Nicker	Mrs J Thompson
Mr R Stanton	Mr D Harrod
Mr J Gaze	Ms S Webb
Mr J Baldry	Mr S Elderkin
Mr P Hudson	Mr M Hammond
Mrs P Harrison – Health and Safety Officer	Mr P Sessions
Mrs J Baldry – Secretary	Mrs S Chase
Mr D Evans	Mr E Franklin
Mr R Morris – Treasurer	
Mrs J Franklin	

Accountants

Hines Harvey Woods Limited
Queens Head House
The Street
Acle
Norwich
NR13 3DY

Bankers

Lloyds TSB Bank Plc
44 Market Place
Great Yarmouth
NR30 1PA

**FILBY PLAYING FIELD
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2021**

The Trustees submit their annual report and the financial statements for the year ended 31 December 2021.

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The charity has applied Update Bulletin 1 as published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018.

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 (FRS 102) (second edition effective 1 January 2019) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Objectives and activities

Objectives and aims

The objectives of the Charity are to provide a playing field for the inhabitants of the parish of Filby and its immediate vicinity. The recently built village hall and clubroom, which are also on the site, are available for use by local groups and individuals.

Significant activities

The Trustees are delighted that most of the activities which used to take place in the Hall and Clubroom are resuming after the problems caused by Covid-19. We have various keep-fit activities taking place on a weekly basis and several special interest groups use the facilities on a weekly, fortnightly, or monthly basis. These include dancing, theatrical, computing, craft, and gardening groups.

The Hall has continued to be a popular party venue for both families and children. We are resuming the regular bingo sessions, film shows, craft fairs and other functions open to the public which help to improve the social life of the inhabitants of Filby and the surrounding villages.

Last year the only events that we were able to organise were the annual fireworks display and the children's Christmas Party. The Trustees are hoping to once again be able to organise special events such as the fete and jumble sales to provide entertainment for the local community and raise funds.

Public benefit

The Trustees have had due regard to guidance issued by the Charity Commission in respect of public benefit and are satisfied that the charity meets the requirements set out.

Volunteers

In addition to the efforts of the Trustees, a number of local residents have willingly given their support to the Charity, for which the Trustees are extremely grateful.

Financial review

Financial statements

The Balance Sheet and Statement of Financial Activities are set out on pages 6 and 7 of the financial statements.

**FILBY PLAYING FIELD
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2021**

Result for the year

We, like most organisations, have continued to be impacted by the Covid-19 pandemic. At times we were required to be closed and we also experienced a drop in usage during other periods due to the restrictions placed upon our potential hirers.

We could not hold the annual fete, which typically raises about £5,000 a year, but were able to go ahead with our fireworks event. This proved to be the most successful year to date, and we raised just over £7,000. Our only continuing source of income throughout the year was the money raised from the recycling of glass and textiles.

Grants receivable amounted to £16,289 which helped to compensate for the lost income and our net incoming resources for the year amounted to £24,002 (2020 net outgoing resources £10,014).

Financial position

The Charity has total funds of £716,843 (2020 £692,841) of which £473,600 (2019 £473,600) are restricted. The Trustees are satisfied that there are adequate liquid resources available.

Reserves policy

The Trustees aim to keep reserves of a minimum of six months' expenditure to meet the day to day running expenses of the Charity. Further sums are then retained to build up reserves in order to be able to cover the periodic cost of major work on the maintenance and improvement of the buildings. They are satisfied that the charity has adequate funds for its current needs.

Donations received

The Trustees are very grateful to those who have generously donated funds during the year, including Filby Parish Council who gave the sum of £2,000.

We received a legacy of £17,531 from the estate of the late Dorothy Alice Hunt. Whilst Dorothy moved away in later life, she had always shown great affection for the village of Filby. The Trustees are planning to spend some of the money on improving the garden area near to the village hall and this will incorporate a memorial to Dorothy. Other projects for the remainder of the legacy are being considered.

Plans for future periods

The difficulties brought about by Covid-19 meant that the Trustees were not able to consider any major projects during the year. Now that it is becoming easier to have meetings, we are looking at making improvements to the garden area, as mentioned above, and at the possible provision of additional facilities on the playing field. We are also planning events to help local residents celebrate the Queen's Platinum Jubilee.

**FILBY PLAYING FIELD
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2021**

Structure, governance and management

Governing document

The Charity was entered on the Register of Charities on 21 May 1963. The original governing document is a conveyance dated 24 January 1955. The constitution has been periodically updated since, with the most recent occasion being on 12 May 2011.

The Charity is unincorporated and is administered by a board of trustees, the current membership of which is set out on page 1. The Trustees have adopted written policies dealing with matters which they consider relevant to the Charity.

There are full Trustee meetings quarterly. The day to day running is dealt with by individual Trustees, depending upon the nature of the matter, and they will consult with fellow Trustees where relevant.

Recruitment, appointment and training of Trustees

Trustees shall be persons who through residence, occupation, employment or otherwise have special knowledge of the area of benefit or who are otherwise able, by virtue of their personal or professional qualifications, to make a contribution to the pursuit of the objects or management of the Charity.

Induction and training of Trustees

New Trustees are offered the opportunity of being mentored by a senior trustee for an initial period and are provided with copies of:-

- The Charity's governing documentation and policies
- The latest accounts
- Details of Charity Commission guidance notes CC3 – "The Essential Trustee"

In addition, trustees are encouraged to read Charity Commission and other newsletters and to maintain awareness of their duties and responsibilities.

Risk management

The Trustees acknowledge the Charity Commission's recommendations that they undertake a review of the major risks to which the Charity is exposed. This is carried out on an ongoing basis.

This report was approved by the board on 26 February 2022.

Mr R Morris

Trustee

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF FILBY PLAYING FIELD

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 6 to 11.

Responsibilities and basis of report

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

We report in respect of our examination of the charity's accounts carried out under section 145 of the Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners' statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity 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.

We 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 except your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**Hines Harvey Woods Ltd
Queens Head House
The Street
Acle
Norwich
NR13 3DY**

Date: 28 February 2022

**FILBY PLAYING FIELD
BALANCE SHEET
AS AT 31 DECEMBER 2021**

	<u>Note</u>	2021	2020
FIXED ASSETS			
Freehold property (at book value)	3	583,730	597,491
Equipment (at book value)	3	37,659	40,792
Plant (at book value)	3	<u>13,171</u>	<u>14,307</u>
		634,560	652,590
CURRENT ASSETS			
Debtors and prepayments		4,619	7,796
Balances at bank			
- Current		53,007	39,306
- Deposit		<u>73,255</u>	<u>42,355</u>
		130,881	89,457
LESS CURRENT LIABILITIES			
Creditors – amounts falling due within one year		<u>2,134</u>	<u>1,686</u>
NET CURRENT ASSETS		<u>128,747</u>	<u>87,771</u>
		763,307	740,361
Creditors – amounts falling due after one year			
Deferred income	4	<u>46,464</u>	<u>47,520</u>
		<u>£716,843</u>	<u>£692,841</u>
FUNDS			
Balance 1 January 2021		219,241	229,255
Surplus / (Deficit) for the year		24,002	(10,014)
		<u>243,243</u>	<u>219,241</u>
Restricted funds	5	<u>473,600</u>	<u>473,600</u>
		<u>£716,843</u>	<u>£692,841</u>

Approved by the Board of Trustees on 26 February 2022 and signed on its behalf by

Mr A D Thompson

Trustee

**FILBY PLAYING FIELD
STATEMENT OF FINANCIAL ACTIVITIES
AT 31 DECEMBER 2021**

	Unrestricted general fund	Restricted fund	2021 total funds	2020 total funds
	£	£	£	£
Income from:				
<i>Donations and Legacies</i>				
Donations	2,043	-	2,043	2,470
Legacy	17,531	-	17,531	-
<i>Charitable Activities</i>				
Hire income	10,490	-	10,490	6,841
<i>Other Trading Activities</i>				
Event income	11,355	-	11,355	1,089
Bonus ball	1,195	-	1,195	1,092
Bingo	332	-	332	164
Bric-a-brac sales	142	-	142	2,444
Film club	-	-	-	102
<i>Investments</i>				
Interest	840	-	840	902
<i>Other</i>				
Recycling	3,545	-	3,545	2,826
Sundry	535	-	535	737
Covid-19 grants	16,289	-	16,289	13,086
Deferred income	1,056	-	1,056	1,056
Total	65,353	-	65,353	32,809

Income totalled £32,809 in 2020 and was all unrestricted.

Expenditure on:

<i>Raising Funds</i>				
Event expenses	5,830	-	5,830	1,107
Hire expenses	8,722	-	8,722	14,344
Broadband	732	-	732	730
Insurance	4,362	-	4,362	3,966
Depreciation of freehold property	13,761	-	13,761	13,761
Depreciation of equipment	5,776	-	5,776	6,123
Depreciation of plant	1,136	-	1,136	1,253
<i>Charitable Activities</i>				
Administration and general	506	-	506	1,009
Accountancy	526	-	526	530
Total	41,351	-	41,351	42,823

Expenditure totalled £42,823 in 2020 and was all unrestricted.

Net incoming / (outgoing) resources for the year	24,002	-	24,002	(10,014)
Fund balance brought forward 1 January 2021	219,241	473,600	692,841	702,855
Fund balance carried forward 31 December 2021	243,243	473,600	716,843	692,841

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation:

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The charity has applied Update Bulletin 1 as published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018.

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 (FRS 102) (second edition effective 1 January 2019) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

All income is accounted for on a receivable basis.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable activities comprise those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Accounting policies (continued)

(e) Tangible fixed assets

Fixed assets are initially recorded at cost. Depreciation is provided on the cost of tangible fixed assets, to write down to their estimated residual values over their expected useful lives. The principal annual rates used for the assets are:-

Freehold property	2%	straight line
Freehold property -thatched roof	8%	straight line
Equipment and plant - fixtures and fittings	15%	reducing balance
Equipment and plant – playing field equipment	15%	straight line
Equipment and plant – solar panels	4%	straight line

(f) Cash at bank

Cash at bank includes cash and a short term highly liquid deposit account.

(g) Debtors

Trade and other debtors are recognised at the settlement amount due.

(h) Creditors

Creditors with no stated interest and payable within one year are recorded at transaction price.

(i) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist.

2. Net incoming resources

Net incoming resources are arrived at after charging:-

	2021	2020
	£	£
Independent examiner's remuneration	<u>530</u>	<u>530</u>

3. Fixed assets

	Freehold property £	Fixtures, fittings and equipment £	Plant £
Net book value 1 January 2021	597,491	40,792	14,307
Additions	-	2,643	-
Depreciation for year	(13,761)	(5,776)	(1,136)
Net book value 31 December 2021	<u>£583,730</u>	<u>£37,659</u>	<u>£13,171</u>

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. Deferred income

The deferred income represents Big Lottery Fund Grants received relating to the construction of the new hall and is written off over the same period as the building is depreciated.

Amount brought forward	£47,520
Less : written off in year	<u>1,056</u>
Amount carried forward	<u>£46,464</u>

5. Restricted funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of grants held on trust to be applied for specific purposes:-

	Balance 31 December 2020	Transfer to general funds	Balance 31 December 2021
	£		£
Big Lottery Fund Grant	<u>£473,600</u>	-	<u>£473,600</u>

The freehold property is the subject of a legal charge in favour of Big Lottery Fund. The charge is for a period of 20 years and commenced in 2014. The charge secures repayment of Big Lottery Fund Grants to a maximum value of £473,600 in the event of breaches of the grant conditions within the 20 year period.

6. Funds

6.1 Analysis of charitable funds

	Balance at 1 January 2021	Income	Expenditure	Balance at 31 December 2021
Restricted funds	473,600	-	-	473,600
Unrestricted funds	219,241	65,353	41,351	243,243
	<u>£692,841</u>	<u>£65,353</u>	<u>£41,351</u>	<u>£716,843</u>
	Balance at 1 January 2020	Income	Expenditure	Balance at 31 December 2020
Restricted funds	473,600	-	-	473,600
Unrestricted funds	229,255	32,809	42,823	219,241
	<u>£702,855</u>	<u>£32,809</u>	<u>£42,823</u>	<u>£692,841</u>

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

6.2 Analysis of net assets between funds

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
Tangible fixed assets	114,496	520,064	634,560
Net current assets and long term liabilities	128,747	(46,464)	82,283
	<u>£243,243</u>	<u>£473,600</u>	<u>£716,843</u>
	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
Tangible fixed assets	131,470	521,120	652,590
Net current assets and long term liabilities	87,771	(47,520)	40,251
	<u>£219,241</u>	<u>£473,600</u>	<u>£692,841</u>

7. Trustee remuneration and expenses

No remuneration or other benefits was paid to any of the trustees and no trustees received expenses during the year.

8. Related party transactions

During the year, the Charity received a donation of £2,000 (2020: £2,000) and room hire fees of £90 (2020: £51) from Filby Parish Council, of which Mr A Thompson is chairman.

Also during the year, the Charity purchased sundry items, at open market value, amounting to £188 (2020: £112) from Filby Post Office, in which Mr A Thompson is a partner. At 31 December 2021 the Charity owed £Nil (2020: £112) to Filby Post Office.

Ms S Webb provided cleaning services, at open market value, amounting to £371 (2020: £347) during the year. At 31 December 2021 £42 was owed to Ms S Webb (2020: £Nil)

FILBY PLAYING FIELD

England & Wales - Charity number 303949

Accounts

**FILBY PLAYING FIELD
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2020**

FILBY PLAYING FIELD

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Charity information

Charity registration no: 303949

Location of principal activity:-

Filby Village Hall
Main Road
Filby
Great Yarmouth
NR29 3HN

Trustees

Mr A Thompson – Chairman	Mr M Gibson
Mr D Nicker	Mrs J Thompson
Mr R Stanton	Mr D Harrod
Mr J Gaze	Ms S Webb
Mr J Baldry	Mr S Elderkin
Mr P Hudson	Mr M Hammond
Mrs P Harrison – Health and Safety Officer	Mr P Sessions
Mrs J Baldry – Secretary	Mrs S Chase
Mr D Evans	Mr E Franklin
Mr R Morris – Treasurer	
Mrs J Franklin	

Accountants

Hines Harvey Woods Limited
Queens Head House
The Street
Acle
Norwich
NR13 3DY

Bankers

Lloyds TSB Bank Plc
44 Market Place
Great Yarmouth
NR30 1PA

**FILBY PLAYING FIELD
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2020**

The Trustees submit their annual report and the financial statements for the year ended 31 December 2020.

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Objectives and activities

Objectives and aims

The objectives of the Charity are to provide a playing field for the inhabitants of the parish of Filby and its immediate vicinity. The recently built village hall and clubroom, which are also on the site, are available for use by local groups and individuals.

Significant activities

Last year we reported that we would be purchasing additional equipment for the children's playground. We are pleased to have bought 3 additional pieces and these were installed in time for them to be in use during the summer.

Our usual users provided a range of activities when they were able to, but these were significantly curtailed under the restrictions imposed due to the pandemic. We were unable to hold any special events such as the fete or fireworks display.

We are hopeful that as the national vaccination programme is completed and lockdown restrictions are removed, there will be a return to the usage levels and diversity of activities experienced in previous years.

Public benefit

The Trustees have had due regard to guidance issued by the Charity Commission in respect of public benefit and are satisfied that the charity meets the requirements set out.

Volunteers

In addition to the efforts of the Trustees, a number of local residents have willingly given their support to the Charity, for which the trustees are extremely grateful.

Financial review

Financial statements

The Balance Sheet and Statement of Financial Activities are set out on pages 6 and 7 of the financial statements

**FILBY PLAYING FIELD
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2020**

Result for the year

We, like most organisations, were severely impacted by the Covid-19 pandemic. At times we were required to be closed and we also experienced a considerable drop in usage during other periods due to the restrictions placed upon our potential hirers.

After February, we were unable to organise any of our normal fund-raising activities such as coffee mornings and jumble sales. As noted above, we could not hold the annual fete or fireworks events which typically raise a total of £5,000 to £10,000 between them. Our only continuing source of income throughout the year was the money raised from the recycling of glass and textiles.

Grants receivable for the year amounting to £13,086 helped to restrict our net outgoing resources for the year to only £10,014 (2019 – net incoming resources £2,735).

Financial position

The charity has total funds of £692,841 (2019 £702,855) of which £473,600 (2019 £473,600) are restricted. Although there are still significant uncertainties relating to the future as we recover from the effects of the Covid-19 pandemic, the Trustees are satisfied that there are adequate liquid resources available.

Reserves policy

The Trustees aim to keep reserves of a minimum of six months' expenditure to meet the day to day running expenses of the Charity. Further sums are then retained to build up reserves in order to be able to cover the periodic cost of major work on the maintenance and improvement of the buildings. They are satisfied that the charity has adequate funds for its current needs.

Donations received

The Trustees are very grateful to those who have generously donated funds during the year, including the following:-

Filby Parish Council	£2,000
Mr and Mrs Williams	£400

Plans for future periods

The difficulties brought about by Covid-19 have meant that the Trustees have not been able to consider any major projects. When we resume our normal activities, this will give us the chance to consider what can be done to provide additional resources for our users.

Changes in Trustees

It is with great sadness that we report the passing of Peter Chapman, a long serving trustee, on 15 June 2020.

**FILBY PLAYING FIELD
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2020**

Structure, governance and management

Governing document

The Charity was entered on the Register of Charities on 21 May 1963. The original governing document is a conveyance dated 24 January 1955. The constitution has been periodically updated since, with the most recent occasion being on 12 May 2011.

The Charity is unincorporated and is administered by a board of trustees, the current membership of which is set out on page 1. The Trustees have adopted written policies dealing with matters which they consider relevant to the Charity.

There are full Trustee meetings quarterly. The day to day running is dealt with by individual Trustees, depending upon the nature of the matter, and they will consult with fellow Trustees where relevant.

Recruitment, appointment and training of Trustees

Trustees shall be persons who through residence, occupation, employment or otherwise have special knowledge of the area of benefit or who are otherwise able, by virtue of their personal or professional qualifications, to make a contribution to the pursuit of the objects or management of the Charity.

Induction and training of Trustees

New Trustees are offered the opportunity of being mentored by a senior trustee for an initial period and are provided with copies of:-

- The Charity's governing documentation and policies
- The latest accounts
- Details of Charity Commission guidance notes CC3 – "The Essential Trustee"

In addition, trustees are encouraged to read Charity Commission and other newsletters and to maintain awareness of their duties and responsibilities.

Risk management

The Trustees acknowledge the Charity Commission's recommendations that they undertake a review of the major risks to which the Charity is exposed. This is carried out on an ongoing basis.

This report was approved by the board on 14 May 2021.

Mr R Morris

Trustee

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF FILBY PLAYING FIELD

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 6 to 11.

Responsibilities and basis of report

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

We report in respect of our examination of the charity's accounts carried out under section 145 of the Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners' statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity 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.

We 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 except your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**Hines Harvey Woods Ltd
Queens Head House
The Street
Acle
Norwich
NR13 3DY**

Date: 17 May 2021

**FILBY PLAYING FIELD
BALANCE SHEET
AS AT 31 DECEMBER 2020**

	<u>Note</u>	2020	2019
FIXED ASSETS			
Freehold property (at book value)	3	597,491	611,252
Equipment (at book value)	3	40,792	28,375
Plant (at book value)	3	<u>14,307</u>	<u>15,560</u>
		652,590	655,187
CURRENT ASSETS			
Debtors and prepayments		7,796	6,789
Balances at bank			
- Current		39,306	49,509
- Deposit		<u>42,355</u>	<u>41,452</u>
		89,457	97,750
LESS CURRENT LIABILITIES			
Creditors – amounts falling due within one year		<u>1,686</u>	<u>1,506</u>
NET CURRENT ASSETS		<u>87,771</u>	<u>96,244</u>
		740,361	751,431
Creditors – amounts falling due after one year			
Deferred income	4	<u>47,520</u>	<u>48,576</u>
		<u>£692,841</u>	<u>£702,855</u>
FUNDS			
Balance 1 January 2020		229,255	226,520
(Deficit) / Surplus for the year		(10,014)	2,735
		<u>219,241</u>	<u>229,255</u>
Restricted funds	5	<u>473,600</u>	<u>473,600</u>
		<u>£692,841</u>	<u>£702,855</u>

Approved by the Board of Trustees on 14 May 2021 and signed on its behalf by

Mr A D Thompson

Trustee

**FILBY PLAYING FIELD
STATEMENT OF FINANCIAL ACTIVITIES
AT 31 DECEMBER 2020**

	Unrestricted general fund	Restricted fund	2020 total funds	2019 total funds
	£	£	£	£
Income from:				
<i>Donations and Legacies</i>				
Donations	2,470	-	2,470	2,637
<i>Charitable Activities</i>				
Hire income	6,841	-	6,841	16,381
<i>Other Trading Activities</i>				
Event income	1,089	-	1,089	14,187
Bonus ball	1,092	-	1,092	1,275
Bingo	164	-	164	871
Bric-a-brac sales	2,444	-	2,444	4,765
Film club	102	-	102	1,053
Surplus on calendars	-	-	-	80
<i>Investments</i>				
Interest	902	-	902	836
<i>Other</i>				
Recycling	2,826	-	2,826	1,807
Sundry	737	-	737	287
Covid-19 grants	13,086	-	13,086	-
Deferred income	1,056	-	1,056	1,056
Total	32,809	-	32,809	45,235

Income totalled £45,235 in 2019 and was all unrestricted.

Expenditure on:

Raising Funds

Event expenses	1,107	-	1,107	6,558
Hire expenses	14,344	-	14,344	8,567
Broadband	730	-	730	845
Insurance	3,966	-	3,966	4,262
Depreciation of freehold property	13,761	-	13,761	13,761
Depreciation of equipment	6,123	-	6,123	5,327
Depreciation of plant	1,253	-	1,253	1,391
<i>Charitable Activities</i>				
Administration and general	1,009	-	1,009	1,299
Accountancy	530	-	530	490
Total	42,823	-	42,823	42,500

Expenditure totalled £42,500 in 2019 and was all unrestricted.

Net (outgoing) incoming resources for the year	(10,014)	-	(10,014)	2,735
Fund balance brought forward 1 January 2020	229,255	473,600	702,855	700,120
Fund balance carried forward 31 December 2020	219,241	473,600	692,841	702,855

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation:

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The charity has applied Update Bulletin 1 as published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018.

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 (FRS 102) (second edition effective 1 January 2019) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

All income is accounted for on a receivable basis.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable activities comprise those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Accounting policies (continued)

(e) Tangible fixed assets

Fixed assets are initially recorded at cost. Depreciation is provided on the cost of tangible fixed assets, to write down to their estimated residual values over their expected useful lives. The principal annual rates used for the assets are:-

Freehold property	2%	straight line
Freehold property - roof	8%	straight line
Equipment and plant - fixtures and fittings	15%	reducing balance
Equipment and plant – playing field equipment	15%	straight line
Equipment and plant – solar panels	4%	straight line

(f) Cash at bank

Cash at bank includes cash and a short term highly liquid deposit account.

(g) Debtors

Trade and other debtors are recognised at the settlement amount due.

(h) Creditors

Creditors with no stated interest and payable within one year are recorded at transaction price.

(i) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist.

2. Net incoming resources

Net incoming resources are arrived at after charging:-

	2020	2019
	£	£
Independent examiner's remuneration	<u>530</u>	<u>490</u>

3. Fixed assets

	Freehold property £	Fixtures, fittings and equipment £	Plant £
Net book value 1 January 2020	611,252	28,375	15,560
Additions		18,540	
Depreciation for year	<u>(13,761)</u>	<u>(6,123)</u>	<u>(1,253)</u>
Net book value 31 December 2020	<u>£597,491</u>	<u>£40,792</u>	<u>£14,307</u>

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

4. Deferred income

The deferred income represents Big Lottery Fund Grants received relating to the construction of the new hall and is written off over the same period as the building is depreciated.

Amount brought forward	£48,576
Less : written off in year	<u>1,056</u>
Amount carried forward	<u>£47,520</u>

5. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of grants held on trust to be applied for specific purposes:-

	Balance 31 December 2019	Transfer to general funds	Balance 31 December 2020
	£		£
Big Lottery Fund Grant	<u>£473,600</u>	-	<u>£473,600</u>

The freehold property is the subject of a legal charge in favour of Big Lottery Fund. The charge is for a period of 20 years and commenced in 2014. The charge secures repayment of Big Lottery Fund Grants to a maximum value of £473,600 in the event of breaches of the grant conditions within the 20 year period.

6. Funds

6.1 Analysis of charitable funds

	Balance at 1 January 2020	Income	Expenditure	Balance at 31 December 2020
Restricted funds	473,600	-	-	473,600
Unrestricted funds	229,255	32,809	42,823	219,241
	<u>£702,855</u>	<u>£32,809</u>	<u>£42,823</u>	<u>£692,841</u>

	Balance at 1 January 2019	Income	Expenditure	Balance at 31 December 2019
Restricted funds	473,600	-	-	473,600
Unrestricted funds	226,520	45,235	42,500	229,255
	<u>£700,120</u>	<u>£45,235</u>	<u>£42,500</u>	<u>£702,855</u>

**FILBY PLAYING FIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

6.2 Analysis of net assets between funds

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
Tangible fixed assets	131,470	521,120	652,590
Net current assets and long term liabilities	87,771	(47,520)	40,251
	<u>£219,241</u>	<u>£473,600</u>	<u>£692,841</u>
	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019
Tangible fixed assets	133,011	522,176	655,187
Net current assets and long term liabilities	96,244	(48,576)	47,668
	<u>£229,255</u>	<u>£473,600</u>	<u>£702,855</u>

7. Trustee remuneration and expenses

No remuneration or other benefits was paid to any of the trustees and no trustees received expenses during the year.

8. Related party transactions

During the year the charity received a donation of £2,000 (2019: £2,000) and room hire fees of £51 (2019: £68) from Filby Parish Council, of which Mr A Thompson is chairman. In 2019 Filby Post Office, in which Mr A Thompson is a partner, donated £100 as a prize for the fete and Mr A Thompson donated £200 in a personal capacity towards the cost of the Children's Christmas Party. These events did not take place in 2020 and no donations were received from Filby Post Office or Mr A Thompson.

Ms S Webb provided cleaning services, at open market value, amounting to £347 (2019: £656) during the year. At 31 December 2020 £nil was owed to Ms S Webb (2019: £62).