

THE DUNNINGTON AND GRIMSTON PLAYING FIELDS

England & Wales · Charity number 502812

Details

Status Registered

Legal form Trust

Registered 1974-01-14

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

Contact

Address Common Road
Dunnington
York
YO19 5NG

Phone 01904481039

Email dunningtonplayingfields@yahoo.co.uk

Website [CommonRoad,Dunnington.YO195NG](#)

Activities

Objects: TO PROVIDE PLAYING FIELDS AND SPORTS FACILITIES FOR THE INHABITANTS OF THE SAID PARISH OF DUNNINGTON AND GRIMSTON AS THE COUNCIL DOES HEREBY ADMIT.

Activities: Provides sport and recreation facilities for all ages/genders/abilities in the community and surrounding areas. Sporting facilities as well as buildings are made available as well as making grants available to organisations. Sports are football, cricket, bowls, squash, tennis, table tennis, Indoor facilities for elderly e.g. chair aerobics and for young people e.g. dance. Large play park.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Amateur Sport, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THE PARISHES OF DUNNINGTON AND GRIMSTON
- North Yorkshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £59,895 | £63,131 | - | - |
| 2024-03-31 | £59,895 | £63,131 | - | - |
| 2023-03-31 | £57,163 | £73,126 | - | - |
| 2022-03-31 | £48,351 | £52,889 | - | - |
| 2021-03-31 | £66,778 | £39,254 | - | - |

Trustees

| Name | Role | Appointed |
|---------------------------|-------|------------|
| Christopher Martin | Chair | 2024-08-01 |
| Hilary Saunders | | 2025-06-12 |
| JEANETTE PARKINSON | | 2025-06-12 |
| Mike Millington | | 2025-06-12 |
| Susan Sharman | | 2025-06-12 |

THE DUNNINGTON AND GRIMSTON PLAYING FIELDS

England & Wales - Charity number 502812

Accounts

Charity registration number 502812 (England and Wales)

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|--|
| Trustees | Mr C Martin Ms S Sharman Ms J Parkinson Ms H Saunders Mr M Millington Mr J Murch | (Appointed 1 August 2024) (Appointed 12 June 2025) (Appointed 12 June 2025) (Appointed 12 June 2025) (Appointed 12 June 2025) (Appointed 12 May 2025) |
| Charity number (England and Wales) | 502812 | |
| Principal address | Common Road Dunnington York YO19 5NG | |
| Independent examiner | Jess Harrison ACA of Hentons 124 Acomb Road York YO24 4EY | |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

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DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed dated 4 June 1973, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

To provide, sustain and improve sporting and leisure provisions for the rural community of the Parish and surrounding villages.

The aim is to encourage the individual to flourish in a fully supportive environment that is comfortable and conducive to participation.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Dunnington Playing Fields Association continue to support the Sporting Sections and the Community in general. Our Volunteers in each Sporting Section work very hard to provide very good facilities. Everyone of all ages is encouraged to participate with juniors and seniors being offered coaching. We consider the organisation an important part of the community now that schools do not provide the option of trying different sports. We consider it is important for young people to become active to enhance both their physical and mental wellbeing. We also hold a lunch for the over 55's once a month which is well supported and have a lift and disabled access.

Financial review

2024/25 was a quiet year overall for the PFA, although higher than anticipated costs on the balcony waterproofing and electrical maintenance led to an overspend in the financial year. Income levels remained steady. The PFA continues to benefit from the Governments rates free policy

As at 31 March 2025 the PFA had unrestricted reserves of £66,846 (2024: £71,708) and restricted reserves of £45,000 (2024: £20,000).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a year's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The importance of maintaining these reserves into 2025/2026 is highlighted by the fact that income may be reduced following a reduction in some section numbers and Sports Club income which is related to use.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Financial stability for all the sections remains the priority. New ways to market the Sports Club are an ongoing process.

New volunteers have been found for the PFA and Sports Club and they are looking to make a plan to encompass the areas that are in need of review.

Structure, governance and management

The playing fields association is constituted as a charity registered in England and Wales and governed by the Trust Deed dated 4 June 1973.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees who served during the year and up to the date of signature of the financial statements are as shown below.

| | |
|-----------------|---------------------------|
| Mrs J Farmer | (Resigned 1 August 2024) |
| Ms K Jackson | (Resigned 1 August 2024) |
| Mrs L Newton | (Resigned 1 August 2024) |
| Mr C Martin | (Appointed 1 August 2024) |
| Ms S Sharman | (Appointed 12 June 2025) |
| Ms J Parkinson | (Appointed 12 June 2025) |
| Ms H Saunders | (Appointed 12 June 2025) |
| Mr M Millington | (Appointed 12 June 2025) |
| Mr J Murch | (Appointed 12 May 2025) |

The Playing Fields Association is composed of:

a) **Four officers** - Chairman, Vice Chairman, Secretary and Treasurer.

These officers are elected at the Annual General Meeting of the Association which is usually held in the month of July at which any person of 21 years of age or over, resident in the Parish shall have the right to vote.

b) **Management Committee**

The Management Committee shall consist of such a number of Members and Trustees (including the above Officers) that shall never be less than the number of Representatives of Organisations of the Association and shall be elected at the Annual General Meeting of the Association as in the case of the Officers.

c) **Organisations**

One representative of each of the following organisations who have the right to appoint their own representative.

| | | | | |
|----------------|--------------------------|--------------|-------------|--------------|
| Parish Council | Parochial Church Council | Reading Room | Bowls Club | Cricket Club |
| Football Club | Table Tennis | Sports Club | Squash Club | Tennis Club |

The Playing Fields Association shall have the right to admit one representative from any new organisation started in the Parish provided that the number on the Management Committee is strictly adhered to.

d) **Two co-opted Members**

The Playing Fields Association shall have the right to co-opt two members annually.

The Playing Fields Association is entrusted with the control of the supervision of all activities in connection with the Playing Field and the responsibility both in respect of financial and all administrative arrangements in connection with the said Playing Field.

Bi-Monthly Committee meetings are held to discuss, authorise or reject any proposals financial or otherwise in connection with control and administration of the Playing Fields. Each section reports back to the PFA at the bi-monthly meetings.

Through collaboration and partnership with other organisations within the Parish of the Playing Fields Association will contribute to local and regional development meeting the needs of all who wish to be involved.

The trustees' report was approved by the Board of Trustees.

Mr C Martin

Trustee

Dated: 17 December 2025

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

I report to the Trustees on my examination of the financial statements of Dunnington & Grimston Playing Fields Association (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Jess Harrison ACA of Hentons

124 Acomb Road

York

YO24 4EY

17 December 2025

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Income from: | | | | | | | |
| Donations and legacies | 3 | 3,000 | 28,030 | 31,030 | 2,607 | - | 2,607 |
| Charitable activities | 4 | 54,799 | - | 54,799 | 56,249 | - | 56,249 |
| Investments | 5 | 1,164 | - | 1,164 | 1,039 | - | 1,039 |
| Total income | | <u>58,963</u> | <u>28,030</u> | <u>86,993</u> | <u>59,895</u> | <u>-</u> | <u>59,895</u> |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | 63,825 | 3,030 | 66,855 | 63,131 | - | 63,131 |
| Total expenditure | | <u>63,825</u> | <u>3,030</u> | <u>66,855</u> | <u>63,131</u> | <u>-</u> | <u>63,131</u> |
| Net income/(expenditure) and movement in funds | | (4,862) | 25,000 | 20,138 | (3,236) | - | (3,236) |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 April 2024 | | <u>71,708</u> | <u>20,000</u> | <u>91,708</u> | <u>74,944</u> | <u>20,000</u> | <u>94,944</u> |
| Fund balances at 31 March 2025 | | <u>66,846</u> | <u>45,000</u> | <u>111,846</u> | <u>71,708</u> | <u>20,000</u> | <u>91,708</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2025

| | | 2025 | | 2024 | |
|---|-------|----------------|----------------|---------------|---------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 12 | | 1,700 | | 2,267 |
| Investments | 13 | | 1 | | 1 |
| | | | <u>1,701</u> | | <u>2,268</u> |
| Current assets | | | | | |
| Debtors | 14 | 13,183 | | 8,000 | |
| Cash at bank and in hand | | 104,617 | | 87,103 | |
| | | <u>117,800</u> | | <u>95,103</u> | |
| Creditors: amounts falling due within one year | 15 | (7,655) | | (5,663) | |
| | | <u>110,145</u> | | <u>89,440</u> | |
| Net current assets | | | <u>110,145</u> | | <u>89,440</u> |
| Total assets less current liabilities | | | <u>111,846</u> | | <u>91,708</u> |
| Net assets | | | <u>111,846</u> | | <u>91,708</u> |
| The funds of the charity | | | | | |
| Restricted income funds | 16 | 45,000 | | 20,000 | |
| Unrestricted funds | | 66,846 | | 71,708 | |
| | | <u>111,846</u> | | <u>91,708</u> | |

The financial statements were approved by the Trustees on 17 December 2025

Mr C Martin
Trustee

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Dunnington & Grimston Playing Fields Association is a public benefit entity and a registered charity in England and Wales and is unincorporated. The principal address is Common Road, Dunnington, York, YO19 5NG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed dated 4 June 1973, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Interest received is included when receivable by the charity.

Grants for immediate expenditure are accounted for when they become receivable. Grants received for specific purposes are treated as restricted funds. Grants which are received for future accounting periods are deferred and recognised in those periods.

1.5 Expenditure

Resources expended are recognised in the statement of financial activities on an accruals basis.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Expenditure that is incurred in respect of specific activities are included in those cost categories. Expenditure which is incurred in respect to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------|----------------------|
| Equipment | 25% reducing balance |
|-----------|----------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

1.11 Creditors and provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|----------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 3,000 | - | 3,000 | 1,732 | - | 1,732 |
| Grants | - | 28,030 | 28,030 | 875 | - | 875 |
| | <u>3,000</u> | <u>28,030</u> | <u>31,030</u> | <u>2,607</u> | <u>-</u> | <u>2,607</u> |
| Grants | | | | | | |
| Derwent ward grant | - | 3,030 | 3,030 | - | - | - |
| City of York Council | - | 25,000 | 25,000 | 875 | - | 875 |
| | <u>-</u> | <u>28,030</u> | <u>28,030</u> | <u>875</u> | <u>-</u> | <u>875</u> |

There are no unfulfilled conditions or other contingencies attached to these grants. The charity did not benefit directly from any other forms of government assistance.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|------------------------------|------------------------------------|------------------------------------|
| Charitable activities | | |
| Other income | 54,799 | 56,249 |
| | <u>54,799</u> | <u>56,249</u> |

5 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 1,164 | 1,039 |
| | <u>1,164</u> | <u>1,039</u> |

6 Expenditure on charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|------------------------------------|------------------------------------|
| Direct costs | | |
| Depreciation and impairment | 567 | 756 |
| Dunnington sports club | 49,945 | 51,696 |
| Boxing day walk fundraiser | 1,550 | 1,400 |
| Premises and maintenance costs | 10,953 | 7,312 |
| Cricket club | 3,030 | 875 |
| | <u>66,045</u> | <u>62,039</u> |
| Share of support and governance costs (see note 7) | | |
| Governance | 810 | 1,092 |
| | <u>810</u> | <u>1,092</u> |
| | <u>66,855</u> | <u>63,131</u> |
| Analysis by fund | | |
| Unrestricted funds | 63,825 | 63,131 |
| Restricted funds | 3,030 | - |
| | <u>66,855</u> | <u>63,131</u> |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

| | 2025 | 2024 |
|--------------------------|------------|--------------|
| | £ | £ |
| Governance costs | 810 | 1,092 |
| | <u>810</u> | <u>1,092</u> |
| Analysed between: | | |
| Unrestricted funds | 810 | 1,092 |
| | <u>810</u> | <u>1,092</u> |

Governance costs includes payments to the independent examiner of £810 (2024: £1,092) for the independent examination of the financial statements.

8 Net movement in funds

| | 2025 | 2024 |
|--|--------------|--------------|
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | 810 | 1,092 |
| Depreciation of owned tangible fixed assets | 567 | 756 |
| | <u>1,377</u> | <u>1,848</u> |

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No Trustees expenses have been incurred.

10 Employees

The average monthly number of employees during the year was:

| | 2025 | 2024 |
|-------|----------|----------|
| | Number | Number |
| Total | - | - |
| | <u>-</u> | <u>-</u> |

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

| | Equipment £ |
|------------------------------------|----------------|
| Cost | |
| At 1 April 2024 | 16,344 |
| At 31 March 2025 | <u>16,344</u> |
| Depreciation and impairment | |
| At 1 April 2024 | 14,077 |
| Depreciation charged in the year | 567 |
| At 31 March 2025 | <u>14,644</u> |
| Carrying amount | |
| At 31 March 2025 | <u>1,700</u> |
| At 31 March 2024 | <u>2,267</u> |

13 Fixed asset investments

| | Unlisted investments £ |
|---------------------------------|------------------------------|
| Cost or valuation | |
| At 1 April 2024 & 31 March 2025 | 1 |
| Carrying amount | |
| At 31 March 2025 | <u>1</u> |
| At 31 March 2024 | <u>1</u> |

14 Debtors

| | 2025 £ | 2024 £ |
|---|---------------|--------------|
| Amounts falling due within one year: | | |
| Other debtors | 13,183 | 8,000 |
| | <u>13,183</u> | <u>8,000</u> |

15 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------|--------------|--------------|
| Accruals and deferred income | 7,655 | 5,663 |
| | <u>7,655</u> | <u>5,663</u> |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2024 | Incoming resources | Resources expended | At 31 March 2025 |
|---|--------------------|-----------------------|-----------------------|---------------------|
| | £ | £ | £ | £ |
| Parish Council grounds maintenance fund | 20,000 | - | - | 20,000 |
| City of York Council - heating system | - | 25,000 | - | 25,000 |
| Derwent Ward grant | - | 3,030 | (3,030) | - |
| | <u>20,000</u> | <u>28,030</u> | <u>(3,030)</u> | <u>45,000</u> |

| Previous year: | At 1 April 2023 | Incoming resources | Resources expended | At 31 March 2024 |
|---|--------------------|-----------------------|-----------------------|---------------------|
| | £ | £ | £ | £ |
| Parish Council grounds maintenance fund | <u>20,000</u> | <u>-</u> | <u>-</u> | <u>20,000</u> |

Parish Council grounds maintenance - There is a cumulative balance held by the Playing Fields Association and the Parish Council for repairs to the fabric of the building with agreement of both parties. Each party holds £20,000.

Derwent Ward - Grant for herbicidal treatments.

City of York - heating system - Grant for upgrading and replacing the heating system.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 April 2024 | Incoming resources | Resources expended | At 31 March 2025 |
|---------------|--------------------|-----------------------|-----------------------|---------------------|
| | £ | £ | £ | £ |
| General funds | <u>71,708</u> | <u>58,963</u> | <u>(63,825)</u> | <u>66,846</u> |

| Previous year: | At 1 April 2023 | Incoming resources | Resources expended | At 31 March 2024 |
|----------------|--------------------|-----------------------|-----------------------|---------------------|
| | £ | £ | £ | £ |
| General funds | <u>74,944</u> | <u>59,895</u> | <u>(63,131)</u> | <u>71,708</u> |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of net assets between funds

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| At 31 March 2025: | | | |
| Tangible assets | 1,700 | - | 1,700 |
| Investments | 1 | - | 1 |
| Current assets/(liabilities) | 65,145 | 45,000 | 110,145 |
| | <u>66,846</u> | <u>45,000</u> | <u>111,846</u> |
| | | | |
| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
| At 31 March 2024: | | | |
| Tangible assets | 2,267 | - | 2,267 |
| Investments | 1 | - | 1 |
| Current assets/(liabilities) | 69,440 | 20,000 | 89,440 |
| | <u>71,708</u> | <u>20,000</u> | <u>91,708</u> |

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

THE DUNNINGTON AND GRIMSTON PLAYING FIELDS

England & Wales - Charity number 502812

Accounts

Charity registration number 502812

**DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Farmer
Ms K Jackson
Mrs L Newton

Charity number

502812

Principal address

Common Road
Dunnington
York
YO19 5NG

Independent examiner

Bretton Davis FCA of Hentons
124 Acomb Road
York
YO24 4EY

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

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DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed dated 4 June 1973, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

To provide, sustain and improve sporting and leisure provisions for the rural community of the Parish and surrounding villages.

The aim is to encourage the individual to flourish in a fully supportive environment that is comfortable and conducive to participation.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Dunnington Playing Fields Association continue to support the Sporting Sections and the Community in general. Our Volunteers in each Sporting Section work very hard to provide very good facilities. Everyone of all ages is encouraged to participate with juniors and seniors being offered coaching. We consider the organisation an important part of the community now that schools do not provide the option of trying different sports. We consider it is important for young people to become active to enhance both their physical and mental wellbeing. We also hold a lunch for the over 55's once a month which is well supported and have a lift and disabled access.

Financial review

2023/24 was a quiet year overall for the PFA, although higher than anticipated costs on the balcony waterproofing and electrical maintenance led to an overspend in the financial year. Income levels remained steady. The PFA continues to benefit from the Governments rates free policy

As at 31 March 2024 the PFA had unrestricted reserves of £71,708 (2023: £74,944) and restricted reserves of £20,000 (2023: £20,000).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a year's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The importance of maintaining these reserves into 2024/2025 is highlighted by the fact that income may be reduced following a reduction in some section numbers and Sports Club income which is related to use.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Financial stability for all the sections remains the priority. New ways to market the Sports Club are an ongoing process.

New volunteers have been found for the PFA and Sports Club and they are looking to make a plan to encompass the areas that are in need of review.

Structure, governance and management

The playing fields association is constituted as a charity registered in England and Wales and governed by the Trust Deed dated 4 June 1973.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees who served during the year and up to the date of signature of the financial statements are as shown below.

Mrs J Farmer

Mrs J Parkinson (Resigned 1 July 2023)

Mrs P Shearing (Resigned 1 July 2023)

Mr P Wordsworth (Resigned 1 July 2023)

Mr P Newton (Resigned 1 July 2023)

Mr G Wigdahl (Resigned 1 July 2023)

Ms K Jackson

Mr D Bailey (Resigned 1 July 2023)

Mrs J Errington (Resigned 1 July 2023)

Mrs L Newton

Mr T Shearing (Resigned 1 July 2023)

The Playing Fields Association is composed of:

a) **Four officers** - Chairman, Vice Chairman, Secretary and Treasurer.

These officers are elected at the Annual General Meeting of the Association which is usually held in the month of July at which any person of 21 years of age or over, resident in the Parish shall have the right to vote.

b) **Management Committee**

The Management Committee shall consist of such a number of Members and Trustees (including the above Officers) that shall never be less than the number of Representatives of Organisations of the Association and shall be elected at the Annual General Meeting of the Association as in the case of the Officers.

c) **Organisations**

One representative of each of the following organisations who have the right to appoint their own representative.

| | | | | |
|----------------|--------------------------|--------------|-------------|--------------|
| Parish Council | Parochial Church Council | Reading Room | Bowls Club | Cricket Club |
| Football Club | Table Tennis | Sports Club | Squash Club | Tennis Club |

The Playing Fields Association shall have the right to admit one representative from any new organisation started in the Parish provided that the number on the Management Committee is strictly adhered to.

d) **Two co-opted Members**

The Playing Fields Association shall have the right to co-opt two members annually.

The Playing Fields Association is entrusted with the control of the supervision of all activities in connection with the Playing Field and the responsibility both in respect of financial and all administrative arrangements in connection with the said Playing Field.

Bi-Monthly Committee meetings are held to discuss, authorise or reject any proposals financial or otherwise in connection with control and administration of the Playing Fields. Each section reports back to the PFA at the bi-monthly meetings.

Through collaboration and partnership with other organisations within the Parish of the Playing Fields Association will contribute to local and regional development meeting the needs of all who wish to be involved.

The trustees' report was approved by the Board of Trustees.

Mrs J Farmer

Trustee

Dated: 3 September 2024

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

I report to the Trustees on my examination of the financial statements of Dunnington & Grimston Playing Fields Association (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Bretton Davis FCA of Hentons

124 Acomb Road
York
YO24 4EY

Dated: 3 September 2024

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

| | Notes | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|--|-------|---------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|--------------------|
| Income from: | | | | | | | |
| Donations and legacies | 3 | 2,607 | - | 2,607 | 2,000 | 758 | 2,758 |
| Charitable activities | 4 | 56,249 | - | 56,249 | 55,009 | - | 55,009 |
| Investments | 5 | 1,039 | - | 1,039 | 154 | - | 154 |
| Total income | | <u>59,895</u> | <u>-</u> | <u>59,895</u> | <u>57,163</u> | <u>758</u> | <u>57,921</u> |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | 63,131 | - | 63,131 | 73,126 | 7,203 | 80,329 |
| Total expenditure | | <u>63,131</u> | <u>-</u> | <u>63,131</u> | <u>73,126</u> | <u>7,203</u> | <u>80,329</u> |
| Net expenditure and movement in funds | | (3,236) | - | (3,236) | (15,963) | (6,445) | (22,408) |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 April 2023 | | <u>74,944</u> | <u>20,000</u> | <u>94,944</u> | <u>90,907</u> | <u>26,445</u> | <u>117,352</u> |
| Fund balances at 31 March 2024 | | <u>71,708</u> | <u>20,000</u> | <u>91,708</u> | <u>74,944</u> | <u>20,000</u> | <u>94,944</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2024

| | | 2024 | | 2023 | |
|---|-------|---------------|---------------|----------------|---------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 12 | | 2,267 | | 3,023 |
| Investments | 13 | | 1 | | 1 |
| | | | <u>2,268</u> | | <u>3,024</u> |
| Current assets | | | | | |
| Debtors | 14 | 8,000 | | 10,000 | |
| Cash at bank and in hand | | 87,103 | | 101,141 | |
| | | <u>95,103</u> | | <u>111,141</u> | |
| Creditors: amounts falling due within one year | 15 | (5,663) | | (19,221) | |
| | | <u>95,103</u> | | <u>111,141</u> | |
| Net current assets | | | 89,440 | | 91,920 |
| | | | <u>89,440</u> | | <u>91,920</u> |
| Total assets less current liabilities | | | 91,708 | | 94,944 |
| | | | <u>91,708</u> | | <u>94,944</u> |
| Net assets | | | 91,708 | | 94,944 |
| | | | <u>91,708</u> | | <u>94,944</u> |
| The funds of the charity | | | | | |
| Restricted income funds | 16 | 20,000 | | 20,000 | |
| Unrestricted funds | | 71,708 | | 74,944 | |
| | | <u>91,708</u> | | <u>94,944</u> | |

The financial statements were approved by the Trustees on 3 September 2024

Mrs J Farmer
Trustee

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Dunnington & Grimston Playing Fields Association is a public benefit entity and a registered charity in England and Wales and is unincorporated. The principal address is Common Road, Dunnington, York, YO19 5NG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed dated 4 June 1973, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Interest received is included when receivable by the charity.

Grants for immediate expenditure are accounted for when they become receivable. Grants received for specific purposes are treated as restricted funds. Grants which are received for future accounting periods are deferred and recognised in those periods.

1.5 Expenditure

Resources expended are recognised in the statement of financial activities on an accruals basis.

Expenditure that is incurred in respect of specific activities are included in those cost categories. Expenditure which is incurred in respect to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------|----------------------|
| Equipment | 25% reducing balance |
|-----------|----------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

1.11 Creditors and provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 1,732 | - | 1,732 | 2,000 | - | 2,000 |
| Grants receivable | 875 | - | 875 | - | 758 | 758 |
| | <u>2,607</u> | <u>-</u> | <u>2,607</u> | <u>2,000</u> | <u>758</u> | <u>2,758</u> |
| Grants receivable for core activities | | | | | | |
| Children's playground | - | - | - | - | (5,900) | (5,900) |
| Changing rooms | - | - | - | - | 6,158 | 6,158 |
| Re-seeding | - | - | - | - | 500 | 500 |
| City of York Council | 875 | - | 875 | - | - | - |
| | <u>875</u> | <u>-</u> | <u>875</u> | <u>-</u> | <u>758</u> | <u>758</u> |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

(Continued)

There are no unfulfilled conditions or other contingencies attached to these grants. The charity did not benefit directly from any other forms of government assistance.

The grant to upgrade the children's playground was returned to the parish council during the prior year.

4 Income from charitable activities

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|------------------------------|------------------------------------|------------------------------------|
| Charitable activities | | |
| Other income | 56,249 | 55,009 |
| | <u>56,249</u> | <u>55,009</u> |

5 Income from investments

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 1,039 | 154 |
| | <u>1,039</u> | <u>154</u> |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|------------------------------------|------------------------------------|
| Direct costs | | |
| Depreciation and impairment | 756 | 1,008 |
| Dunnington Sports Club | 51,696 | 51,032 |
| Boxing day walk fundraiser | 1,400 | 1,100 |
| Premises and maintenance costs | 7,312 | 26,063 |
| Cricket club | 875 | - |
| | <u>62,039</u> | <u>79,203</u> |
| Share of support and governance costs (see note 7) | | |
| Governance | 1,092 | 1,126 |
| | <u>63,131</u> | <u>80,329</u> |
| Analysis by fund | | |
| Unrestricted funds | 63,131 | 73,126 |
| Restricted funds | - | 7,203 |
| | <u>63,131</u> | <u>80,329</u> |

7 Support costs allocated to activities

| | 2024 £ | 2023 £ |
|--------------------------|--------------|--------------|
| Governance costs | <u>1,092</u> | <u>1,126</u> |
| Analysed between: | | |
| Unrestricted funds | <u>1,092</u> | <u>1,126</u> |

Governance costs includes payments to the independent examiner of £1,092 (2023: £1,126) for the independent examination of the financial statements.

8 Net movement in funds

| | 2024 £ | 2023 £ |
|---|------------|--------------|
| The net movement in funds is stated after charging/(crediting): | | |
| Depreciation of owned tangible fixed assets | <u>756</u> | <u>1,008</u> |

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No Trustees expenses have been incurred.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Employees

The average monthly number of employees during the year was:

| | 2024 Number | 2023 Number |
|-------|----------------|----------------|
| Total | - | - |

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

| | Equipment £ |
|------------------------------------|----------------|
| Cost | |
| At 1 April 2023 | 16,344 |
| At 31 March 2024 | 16,344 |
| Depreciation and impairment | |
| At 1 April 2023 | 13,321 |
| Depreciation charged in the year | 756 |
| At 31 March 2024 | 14,077 |
| Carrying amount | |
| At 31 March 2024 | 2,267 |
| At 31 March 2023 | 3,023 |

13 Fixed asset investments

| | Unlisted investments £ |
|---------------------------------|------------------------------|
| Cost or valuation | |
| At 1 April 2023 & 31 March 2024 | 1 |
| Carrying amount | |
| At 31 March 2024 | 1 |
| At 31 March 2023 | 1 |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Debtors

| | 2024 | 2023 |
|--------------------------------------|--------------|---------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Other debtors | 8,000 | 10,000 |
| | <u>8,000</u> | <u>10,000</u> |

15 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|------------------------------|--------------|---------------|
| | £ | £ |
| Accruals and deferred income | 5,663 | 19,221 |
| | <u>5,663</u> | <u>19,221</u> |

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2023 | Incoming resources | Resources expended | At 31 March 2024 |
|---|--------------------|-----------------------|-----------------------|---------------------|
| | £ | £ | £ | £ |
| Parish Council grounds maintenance fund | 20,000 | - | - | 20,000 |
| | <u>20,000</u> | <u>-</u> | <u>-</u> | <u>20,000</u> |
| Previous year: | | | | |
| | At 1 April 2022 | Incoming resources | Resources expended | At 31 March 2023 |
| | £ | £ | £ | £ |
| Parish Council grounds maintenance fund | 20,000 | - | - | 20,000 |
| Derwent Ward grant | 545 | - | (545) | - |
| City of York grant - Playground | 5,900 | (5,900) | - | - |
| City of York grant - Re-seeding | - | 500 | (500) | - |
| City of York grant - Changing rooms | - | 6,158 | (6,158) | - |
| | <u>26,445</u> | <u>758</u> | <u>(7,203)</u> | <u>20,000</u> |

Parish Council grounds maintenance - There is a cumulative balance held by the Playing Fields Association and the Parish Council for repairs to the fabric of the building with agreement of both parties. Each party holds £20,000.

Derwent Ward - grant for herbicidal treatments.

City of York - Playground - grant for upgrading the children's playground. This was returned to the parish council during the prior year when they took over the activity park.

City of York - Re-seeding - grant for re-seeding and treatment of the playing fields.

City of York - Changing rooms - grant for the refurbishment of the changing rooms to make them suitable for females.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 April 2023 | Incoming resources | Resources expended | At 31 March 2024 |
|-----------------------|----------------------------|-------------------------------|-------------------------------|-----------------------------|
| | £ | £ | £ | £ |
| General funds | 74,944 | 59,895 | (63,131) | 71,708 |
| | <u>74,944</u> | <u>59,895</u> | <u>(63,131)</u> | <u>71,708</u> |
| Previous year: | At 1 April 2022 | Incoming resources | Resources expended | At 31 March 2023 |
| | £ | £ | £ | £ |
| General funds | 90,907 | 57,163 | (73,126) | 74,944 |
| | <u>90,907</u> | <u>57,163</u> | <u>(73,126)</u> | <u>74,944</u> |

18 Analysis of net assets between funds

| | Unrestricted funds 2024 | Restricted funds 2024 | Total 2024 |
|------------------------------|-------------------------------|-----------------------------|---------------|
| | £ | £ | £ |
| At 31 March 2024: | | | |
| Tangible assets | 2,267 | - | 2,267 |
| Investments | 1 | - | 1 |
| Current assets/(liabilities) | 69,440 | 20,000 | 89,440 |
| | <u>71,708</u> | <u>20,000</u> | <u>91,708</u> |
| | <u>71,708</u> | <u>20,000</u> | <u>91,708</u> |
| | | | |
| | Unrestricted funds 2023 | Restricted funds 2023 | Total 2023 |
| | £ | £ | £ |
| At 31 March 2023: | | | |
| Tangible assets | 3,023 | - | 3,023 |
| Investments | 1 | - | 1 |
| Current assets/(liabilities) | 71,920 | 20,000 | 91,920 |
| | <u>74,944</u> | <u>20,000</u> | <u>94,944</u> |
| | <u>74,944</u> | <u>20,000</u> | <u>94,944</u> |

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE DUNNINGTON AND GRIMSTON PLAYING FIELDS

England & Wales - Charity number 502812

Accounts

Charity registration number 502812

**DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Farmer
Ms K Jackson
Mrs L Newton

Charity number

502812

Principal address

Common Road
Dunnington
York
YO19 5NG

Independent examiner

Bretton Davis FCA of Hentons
124 Acomb Road
York
YO24 4EY

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

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DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed dated 4 June 1973, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

To provide, sustain and improve sporting and leisure provisions for the rural community of the Parish and surrounding villages.

The aim is to encourage the individual to flourish in a fully supportive environment that is comfortable and conducive to participation.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Dunnington Playing Fields continue to support the Sporting Sections and the Community in general. Our Volunteers in each Sporting Section work very hard to provide very good facilities. Everyone of all ages is encouraged to participate with juniors and seniors being offered coaching. We consider the organisation an important part of the community now that schools do not provide the option of trying different sports. We consider it is important for young people to become active to enhance both their physical and mental wellbeing. We also hold a lunch for the over 50's once a month which is well supported.

Financial review

In 2022-23 the PFA decided to undertake the improvement of the facilities and infra-structure of the premises and surroundings. Improvements were made to the cricket and football changing rooms, the bowls path, the car park and the balcony together with the on-going maintenance of the sports fields. This increase in expenditure was funded from a combination of additional income received in year - a S106 contribution of over £6,000 together with additional receipts from the sporting sections and the sports club. The PFA continued to benefit from the Governments rates free policy.

As at 31 March 2023 the PFA had unrestricted reserves of £74,944 (2022: £90,907) and restricted reserves of £20,000 (2022: £26,445).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The importance of maintaining these reserves into 2023/2024 is highlighted by the fact that income may be reduced following a reduction in some section numbers and Sports Club income which is related to use and we await to see if there is return to function room booking levels before Covid.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Financial stability for all the sections remains the priority. New ways to market the club are an ongoing process.

It is important to develop the 5 year plan as there are numerous areas that are in need of redecoration/review.

Volunteers continue to be difficult to come by both for the Playing Fields and the Sections and this is the major challenge for the organisation.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The playing fields association is constituted as a charity registered in England and Wales and governed by the Trust Deed dated 4 June 1973.

The Trustees who served during the year and up to the date of signature of the financial statements are as shown below.

| | |
|-----------------|------------------------|
| Mrs J Farmer | |
| Mrs J Parkinson | (Resigned 1 July 2023) |
| Mrs P Shearing | (Resigned 1 July 2023) |
| Mr P Wordsworth | (Resigned 1 July 2023) |
| Mr P Newton | (Resigned 1 July 2023) |
| Mr G Wigdahl | (Resigned 1 July 2023) |
| Ms K Jackson | |
| Mr D Bailey | (Resigned 1 July 2023) |
| Mrs J Errington | (Resigned 1 July 2023) |
| Mrs L Newton | |
| Mr T Shearing | (Resigned 1 July 2023) |

The Playing Fields Association is composed of:

a) **Four officers** - Chairman, Vice Chairman, Secretary and Treasurer.

These officers are elected at the Annual General Meeting of the Association which is usually held in the month of July at which any person of 21 years of age or over, resident in the Parish shall have the right to vote.

b) Management Committee

The Management Committee shall consist of such a number of Members (including the above Officers) that shall never be less than the number of Representatives of Organisations of the Association and shall be elected at the Annual General Meeting of the Association as in the case of the Officers.

c) Organisations

One representative of each of the following organisations who have the right to appoint their own representative.

| | | | | |
|----------------|--------------------------|---------------|-------------|--------------|
| Parish Council | Parochial Church Council | Reading Room | Bowls Club | Cricket Club |
| Football Club | Table Tennis | Activity Park | Sports Club | Squash Club |
| Tennis Club | | | | |

The Playing Fields Association shall have the right to admit one representative from any new organisation started in the Parish provided that the number on the Management Committee is strictly adhered to.

d) Two co-opted Members

The Playing Fields Association shall have the right to co-opt two members annually.

The Playing Fields Association is entrusted with the control of the supervision of all activities in connection with the Playing Field and the responsibility both in respect of financial and all administrative arrangements in connection with the said Playing Field.

Bi-Monthly Committee meetings are held to discuss, authorise or reject any proposals financial or otherwise in connection with control and administration of the Playing Fields. Each section reports back to the PFA at the bi-monthly meetings.

Through collaboration and partnership with other organisations within the Parish of the Playing Fields Association will contribute to local and regional development meeting the needs of all who wish to be involved.

The trustees' report was approved by the Board of Trustees.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Mrs J Farmer

Trustee

Dated: 7 August 2023

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

I report to the Trustees on my examination of the financial statements of Dunnington & Grimston Playing Fields Association (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Bretton Davis FCA of Hentons

124 Acomb Road
York
YO24 4EY

Dated: 7 August 2023

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

| | | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---|----------|------------------------------------|----------------------------------|----------------------|------------------------------------|----------------------------------|-----------------------|
| <u>Income from:</u> | | | | | | | |
| Donations and legacies | 3 | 2,000 | 758 | 2,758 | 2,000 | 6,900 | 8,900 |
| Charitable activities | 4 | 55,009 | - | 55,009 | 46,343 | - | 46,343 |
| Investments | 5 | 154 | - | 154 | 8 | - | 8 |
| Total income | | <u>57,163</u> | <u>758</u> | <u>57,921</u> | <u>48,351</u> | <u>6,900</u> | <u>55,251</u> |
| <u>Expenditure on:</u> | | | | | | | |
| Expenditure on charitable activities | 6 | <u>73,126</u> | <u>7,203</u> | <u>80,329</u> | <u>52,889</u> | <u>603</u> | <u>53,492</u> |
| Net (expenditure)/income for the year/ Net movement in funds | | (15,963) | (6,445) | (22,408) | (4,538) | 6,297 | 1,759 |
| Fund balances at 1 April 2022 | | <u>90,907</u> | <u>26,445</u> | <u>117,352</u> | <u>95,445</u> | <u>20,148</u> | <u>115,593</u> |
| Fund balances at 31 March 2023 | | <u><u>74,944</u></u> | <u><u>20,000</u></u> | <u><u>94,944</u></u> | <u><u>90,907</u></u> | <u><u>26,445</u></u> | <u><u>117,352</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|----------------|---------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 11 | | 3,023 | | 4,031 |
| Investments | 12 | | 1 | | 1 |
| | | | <u>3,024</u> | | <u>4,032</u> |
| Current assets | | | | | |
| Debtors | 13 | 10,000 | | 2,076 | |
| Cash at bank and in hand | | 101,141 | | 112,694 | |
| | | <u>111,141</u> | | <u>114,770</u> | |
| Creditors: amounts falling due within one year | 14 | (19,221) | | (1,450) | |
| Net current assets | | | <u>91,920</u> | | <u>113,320</u> |
| Total assets less current liabilities | | | <u>94,944</u> | | <u>117,352</u> |
| Income funds | | | | | |
| Restricted funds | 15 | | 20,000 | | 26,445 |
| Unrestricted funds | | | 74,944 | | 90,907 |
| | | | <u>94,944</u> | | <u>117,352</u> |

The financial statements were approved by the Trustees on 7 August 2023

Mrs J Farmer
Trustee

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Dunnington & Grimston Playing Fields Association is a public benefit entity and a registered charity in England and Wales and is unincorporated. The principal address is Common Road, Dunnington, York, YO19 5NG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed dated 4 June 1973, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Interest received is included when receivable by the charity.

Grants for immediate expenditure are accounted for when they become receivable. Grants received for specific purposes are treated as restricted funds. Grants which are received for future accounting periods are deferred and recognised in those periods.

1.5 Expenditure

Resources expended are recognised in the statement of financial activities on an accruals basis.

Expenditure that is incurred in respect of specific activities are included in those cost categories. Expenditure which is incurred in respect to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------|----------------------|
| Equipment | 25% reducing balance |
|-----------|----------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

1.11 Creditors and provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|--|--------------------|------------------|--------------|--------------------|------------------|--------------|
| | 2023 | 2023 | 2023 | 2022 | 2022 | 2022 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 2,000 | - | 2,000 | 2,000 | - | 2,000 |
| Grants receivable | - | 758 | 758 | - | 6,900 | 6,900 |
| | <u>2,000</u> | <u>758</u> | <u>2,758</u> | <u>2,000</u> | <u>6,900</u> | <u>8,900</u> |
| Grants receivable for core activities | | | | | | |
| Pitch seeding and herbicide spraying | - | - | - | - | 1,000 | 1,000 |
| Children's playground | - | (5,900) | (5,900) | - | 5,900 | 5,900 |
| Changing rooms | - | 6,158 | 6,158 | - | - | - |
| Re-seeding | - | 500 | 500 | - | - | - |
| | <u>-</u> | <u>758</u> | <u>758</u> | <u>-</u> | <u>6,900</u> | <u>6,900</u> |

There are no unfulfilled conditions or other contingencies attached to these grants. The charity did not benefit directly from any other forms of government assistance.

The grant to upgrade the children's playground was returned to the parish council during the year.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|--------------|---------------------------------|---------------------------------|
| Other income | 55,009 | 46,343 |

5 Investments

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---------------------|---------------------------------|---------------------------------|
| Interest receivable | 154 | 8 |

6 Expenditure on charitable activities

| | Activities undertaken directly 2023 £ | Activities undertaken directly 2022 £ |
|--|---|---|
| Dunnington sports club | 51,032 | 40,776 |
| Boxing day walk fundraiser | 1,100 | 900 |
| Premises and maintenance costs | 27,071 | 10,766 |
| | <u>79,203</u> | <u>52,442</u> |
| Share of governance costs (see note 7) | 1,126 | 1,050 |
| | <u>80,329</u> | <u>53,492</u> |
| Analysis by fund | | |
| Unrestricted funds | 73,126 | 52,889 |
| Restricted funds | 7,203 | 603 |
| | <u>80,329</u> | <u>53,492</u> |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

| | Support costs £ | Governance costs £ | 2023 £ | 2022 £ |
|---|--------------------|-----------------------|--------------|--------------|
| Accountancy | - | 1,126 | 1,126 | 1,050 |
| | <u>-</u> | <u>1,126</u> | <u>1,126</u> | <u>1,050</u> |
| | <u>-</u> | <u>1,126</u> | <u>1,126</u> | <u>1,050</u> |
| Analysed between Charitable activities | - | 1,126 | 1,126 | 1,050 |
| | <u>-</u> | <u>1,126</u> | <u>1,126</u> | <u>1,050</u> |

Governance costs includes payments to the independent examiner of £1,126 (2022: £1,050) for the independent examination of the financial statements.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No Trustees expenses have been incurred.

9 Employees

The average monthly number of employees during the year was:

| | 2023 Number | 2022 Number |
|-------|----------------|----------------|
| Total | - | - |
| | <u>-</u> | <u>-</u> |

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

| | Equipment £ |
|------------------------------------|----------------|
| Cost | |
| At 1 April 2022 | 16,344 |
| At 31 March 2023 | <u>16,344</u> |
| Depreciation and impairment | |
| At 1 April 2022 | 12,313 |
| Depreciation charged in the year | 1,008 |
| At 31 March 2023 | <u>13,321</u> |
| Carrying amount | |
| At 31 March 2023 | <u>3,023</u> |
| At 31 March 2022 | <u>4,031</u> |

12 Fixed asset investments

| | Unlisted investments £ |
|---------------------------------|------------------------------|
| Cost or valuation | |
| At 1 April 2022 & 31 March 2023 | 1 |
| Carrying amount | |
| At 31 March 2023 | <u>1</u> |
| At 31 March 2022 | <u>1</u> |

13 Debtors

| | 2023 £ | 2022 £ |
|---|---------------|--------------|
| Amounts falling due within one year: | | |
| Other debtors | <u>10,000</u> | <u>2,076</u> |

14 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|---------------|--------------|
| Accruals and deferred income | <u>19,221</u> | <u>1,450</u> |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | Movement in funds | | | |
|---|---------------------------------|----------------------------|----------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| | Balance at 1 April 2021 £ | Incoming resources £ | Resources expended £ | Balance at 1 April 2022 £ | Incoming resources £ | Resources expended £ | Balance at 31 March 2023 £ |
| Parish Council grounds maintenance fund | 20,000 | - | - | 20,000 | - | - | 20,000 |
| Derwent Ward grant | 148 | 1,000 | (603) | 545 | - | (545) | - |
| City of York grant - Playground | - | 5,900 | - | 5,900 | (5,900) | - | - |
| City of York grant - Re- seeding | - | - | - | - | 500 | (500) | - |
| City of York grant - Changing rooms | - | - | - | - | 6,158 | (6,158) | - |
| | <u>20,148</u> | <u>6,900</u> | <u>(603)</u> | <u>26,445</u> | <u>758</u> | <u>(7,203)</u> | <u>20,000</u> |

Parish Council grounds maintenance - Transferred from Dunnington Sports Club, to be held by the Playing Fields Association and used on a 50/50 basis with Dunnington Parish Council for repairs to the fabric of the building with agreement of both parties. The cumulative balance within the Dunnington and Grimston Playing Field Association accounts is £20,000 and within the Parish Council's accounts is £20,000.

Derwent Ward - grant for hebicidal treatments.

City of York - Playground - grant for upgrading the children's playground. This was returned to the parish council during the year.

City of York - Re-seeding - grant for re-seeding and treatment of the playing fields.

City of York - Changing rooms - grant for the refurbishment of the changing rooms.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Analysis of net assets between funds

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2023 are represented by: | | | | | | |
| Tangible assets | 3,023 | - | 3,023 | 4,031 | - | 4,031 |
| Investments | 1 | - | 1 | 1 | - | 1 |
| Current assets/(liabilities) | 71,920 | 20,000 | 91,920 | 86,875 | 26,445 | 113,320 |
| | <u>74,944</u> | <u>20,000</u> | <u>94,944</u> | <u>90,907</u> | <u>26,445</u> | <u>117,352</u> |

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

THE DUNNINGTON AND GRIMSTON PLAYING FIELDS

England & Wales - Charity number 502812

Accounts

Charity registration number 502812

**DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Farmer
Mrs J Parkinson
Mrs P Shearing
Mr P Wordsworth
Mr P Newton
Mr G Wigdahl
Ms K Jackson
Mr D Bailey
Mrs J Errington
Mrs L Newton
Mr T Shearing

Charity number

502812

Principal address

Common Road
Dunnington
York
YO19 5NG

Independent examiner

Bretton Davis FCA of Hentons
Langton House
124 Acomb Road
Holgate
York
YO24 4EY

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

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| Statement of financial activities | 6 |
| Balance sheet | 7 |
| Notes to the financial statements | 8 - 16 |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed dated 4 June 1973, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

To provide, sustain and improve sporting and leisure provisions for the rural community of the Parish and surrounding villages.

The aim is to encourage the individual to flourish in a fully supportive environment that is comfortable and conducive to participation.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Sporting Section volunteers continue to provide very good facilities and encourage participation for everyone. The Junior Sections continue to flourish and this is an important part of the Playing Fields now that not all schools provide the opportunity to try different sports and we feel it is important for young people to become active to enhance their physical and mental wellbeing.

Financial review

The accounts for 2021-2022 again reflected the ongoing situation around Covid although the effect was reduced as compared to the previous year. Expenditure was approaching normal year levels although there was a one-off cost in year of £3,313 representing the PFA's 50% contribution to the roof repairs and solar installation. The costs were shared with the Parish Council. The PFA again benefitted from the Governments rates free policy. Income levels were maintained with the loss of grant income being replaced by the additional receipts from various classes together with a contribution from the Dunnington Sports Club.

As at 31 March 2022 the PFA had unrestricted reserves of £90,907 (2021: £95,445) and restricted reserves of £26,445 (2021: £20,148).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The importance of maintaining these reserves into 2022/2023 is highlighted by the fact that income may be reduced following a reduction in some section numbers and Sports Club income which is related to use and we await to see if there is return to function room booking levels before Covid.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Financial stability for all the sections remains the priority. New ways to market the club are an ongoing process.

It is important to develop the 5 year plan as there are numerous areas that are in need of redecoration/review.

Volunteers continue to be difficult to come by both for the Playing Fields and the Sections and this is the major challenge for the organisation.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The playing fields association is constituted as a charity registered in England and Wales and governed by the Trust Deed dated 4 June 1973.

The Trustees who served during the year and up to the date of signature of the financial statements are as shown below.

Mrs J Farmer
Mrs J Parkinson
Mrs P Shearing
Mr P Wordsworth
Mr P Newton
Mr G Wigdahl
Ms K Jackson
Mr D Bailey
Mrs J Errington
Mrs L Newton
Mr T Shearing

The Playing Fields Association is composed of:

a) **Four officers** - Chairman, Vice Chairman, Secretary and Treasurer.

These officers are elected at the Annual General Meeting of the Association which is usually held in the month of July at which any person of 21 years of age or over, resident in the Parish shall have the right to vote.

b) **Management Committee**

The Management Committee shall consist of such a number of Members (including the above Officers) that shall never be less than the number of Representatives of Organisations of the Association and shall be elected at the Annual General Meeting of the Association as in the case of the Officers.

c) **Organisations**

One representative of each of the following organisations who have the right to appoint their own representative.

| | | | | |
|----------------|--------------------------|---------------|-------------|--------------|
| Parish Council | Parochial Church Council | Reading Room | Bowls Club | Cricket Club |
| Football Club | Table Tennis | Activity Park | Sports Club | Squash Club |
| Tennis Club | | | | |

The Playing Fields Association shall have the right to admit one representative from any new organisation started in the Parish provided that the number on the Management Committee is strictly adhered to.

d) **Two co-opted Members**

The Playing Fields Association shall have the right to co-opt two members annually.

The Playing Fields Association is entrusted with the control of the supervision of all activities in connection with the Playing Field and the responsibility both in respect of financial and all administrative arrangements in connection with the said Playing Field.

Bi-Monthly Committee meetings are held to discuss, authorise or reject any proposals financial or otherwise in connection with control and administration of the Playing Fields. Each section reports back to the PFA at the bi-monthly meetings.

Through collaboration and partnership with other organisations within the Parish of the Playing Fields Association will contribute to local and regional development meeting the needs of all who wish to be involved.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees' report was approved by the Board of Trustees.

Mrs J Farmer

Trustee

Dated: 11 August 2022

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

I report to the Trustees on my examination of the financial statements of Dunnington & Grimston Playing Fields Association (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Bretton Davis FCA of Hentons

Langton House
124 Acomb Road
Holgate
York
YO24 4EY

Dated: 11 August 2022

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

| | | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|---|-------|------------------------------------|----------------------------------|-----------------------|------------------------------------|----------------------------------|-----------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 2,000 | 6,900 | 8,900 | 42,200 | 4,650 | 46,850 |
| Charitable activities | 4 | 46,343 | - | 46,343 | 19,850 | - | 19,850 |
| Investments | 5 | 8 | - | 8 | 78 | - | 78 |
| Total income | | <u>48,351</u> | <u>6,900</u> | <u>55,251</u> | <u>62,128</u> | <u>4,650</u> | <u>66,778</u> |
| Expenditure on: | | | | | | | |
| Expenditure on charitable activities | 6 | 52,889 | 603 | 53,492 | 34,364 | 1,502 | 35,866 |
| Gross transfers between funds | | - | - | - | 3,000 | (3,000) | - |
| Net (expenditure)/income for the year/ | | | | | | | |
| Net movement in funds | | (4,538) | 6,297 | 1,759 | 30,764 | 148 | 30,912 |
| Fund balances at 1 April 2021 | | <u>95,445</u> | <u>20,148</u> | <u>115,593</u> | <u>64,681</u> | <u>20,000</u> | <u>84,681</u> |
| Fund balances at 31 March 2022 | | <u><u>90,907</u></u> | <u><u>26,445</u></u> | <u><u>117,352</u></u> | <u><u>95,445</u></u> | <u><u>20,148</u></u> | <u><u>115,593</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 10 | | 4,031 | | 5,375 |
| Investments | 11 | | 1 | | 1 |
| | | | <u>4,032</u> | | <u>5,376</u> |
| Current assets | | | | | |
| Debtors | 12 | 2,076 | | 12,400 | |
| Cash at bank and in hand | | 112,694 | | 104,403 | |
| | | <u>114,770</u> | | <u>116,803</u> | |
| Creditors: amounts falling due within one year | 13 | (1,450) | | (6,586) | |
| Net current assets | | | 113,320 | | 110,217 |
| Total assets less current liabilities | | | <u>117,352</u> | | <u>115,593</u> |
| Income funds | | | | | |
| Restricted funds | 14 | | 26,445 | | 20,148 |
| Unrestricted funds | | | 90,907 | | 95,445 |
| | | | <u>117,352</u> | | <u>115,593</u> |

The financial statements were approved by the Trustees on 11 August 2022

Mrs J Farmer
Trustee

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Dunnington & Grimston Playing Fields Association is a public benefit entity and a registered charity in England and Wales and is unincorporated. The principal address is Common Road, Dunnington, York, YO19 5NG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed dated 4 June 1973, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Interest received is included when receivable by the charity.

Grants for immediate expenditure are accounted for when they become receivable. Grants received for specific purposes are treated as restricted funds. Grants which are received for future accounting periods are deferred and recognised in those periods.

1.5 Expenditure

Resources expended are recognised in the statement of financial activities on an accruals basis.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Expenditure that is incurred in respect of specific activities are included in those cost categories. Expenditure which is incurred in respect to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------|----------------------|
| Equipment | 25% reducing balance |
|-----------|----------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

1.11 Creditors and provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|---------------------|--------------------|------------------|--------------|--------------------|------------------|---------------|
| | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 2,000 | - | 2,000 | 3,000 | - | 3,000 |
| Grants receivable | - | 6,900 | 6,900 | 39,200 | 4,650 | 43,850 |
| | <u>2,000</u> | <u>6,900</u> | <u>8,900</u> | <u>42,200</u> | <u>4,650</u> | <u>46,850</u> |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

(Continued)

Grants receivable for core activities

| | | | | | | |
|--------------------------------------|----------|--------------|--------------|---------------|--------------|---------------|
| Government Covid-19 grants | - | - | - | 31,900 | - | 31,900 |
| Sport England Covid-19 grants | - | - | - | 7,300 | - | 7,300 |
| Derwent ward grant | - | - | - | - | 3,000 | 3,000 |
| Pitch seeding and herbicide spraying | - | 1,000 | 1,000 | - | 1,650 | 1,650 |
| Children's playground | - | 5,900 | 5,900 | - | - | - |
| | <u>-</u> | <u>6,900</u> | <u>6,900</u> | <u>39,200</u> | <u>4,650</u> | <u>43,850</u> |

There are no unfulfilled conditions or other contingencies attached to these grants. The charity did not benefit directly from any other forms of government assistance.

4 Charitable activities

| | Unrestricted funds 2022 £ | Unrestricted funds 2021 £ |
|--------------|------------------------------------|------------------------------------|
| Other income | 46,343 | 19,850 |
| | <u>46,343</u> | <u>19,850</u> |

5 Investments

| | Unrestricted funds 2022 £ | Unrestricted funds 2021 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 8 | 78 |
| | <u>8</u> | <u>78</u> |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Expenditure on charitable activities

| | Activities undertaken directly 2022 £ | Activities undertaken directly 2021 £ |
|--|---|---|
| Dunnington sports club | 40,776 | 22,975 |
| Boxing day walk fundraiser | 900 | 280 |
| Premises and maintenance costs | 10,766 | 11,661 |
| | <u>52,442</u> | <u>34,916</u> |
| Share of governance costs (see note 7) | 1,050 | 950 |
| | <u>53,492</u> | <u>35,866</u> |
| Analysis by fund | | |
| Unrestricted funds | 52,889 | 34,364 |
| Restricted funds | 603 | 1,502 |
| | <u>53,492</u> | <u>35,866</u> |

7 Support costs

| | Support costs £ | Governance costs £ | 2022 £ | Support costs £ | Governance costs £ | 2021 £ |
|-----------------------|-----------------------|--------------------------|--------------|-----------------------|--------------------------|------------|
| Accountancy | - | 1,050 | 1,050 | - | 950 | 950 |
| | <u>-</u> | <u>1,050</u> | <u>1,050</u> | <u>-</u> | <u>950</u> | <u>950</u> |
| Analysed between | | | | | | |
| Charitable activities | - | 1,050 | 1,050 | - | 950 | 950 |
| | <u>-</u> | <u>1,050</u> | <u>1,050</u> | <u>-</u> | <u>950</u> | <u>950</u> |

Governance costs includes payments to the independent examiner of £1,050 (2020: £950) for the independent examination of the financial statements.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No Trustees expenses have been incurred.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Employees

The average monthly number of employees during the year was:

| | 2022 Number | 2021 Number |
|-------|----------------|----------------|
| Total | - | - |

There were no employees whose annual remuneration was more than £60,000.

10 Tangible fixed assets

| | Equipment £ |
|------------------------------------|----------------|
| Cost | |
| At 1 April 2021 | 16,344 |
| At 31 March 2022 | 16,344 |
| Depreciation and impairment | |
| At 1 April 2021 | 10,969 |
| Depreciation charged in the year | 1,344 |
| At 31 March 2022 | 12,313 |
| Carrying amount | |
| At 31 March 2022 | 4,031 |
| At 31 March 2021 | 5,375 |

11 Fixed asset investments

| | Unlisted investments £ |
|---------------------------------|------------------------------|
| Cost or valuation | |
| At 1 April 2021 & 31 March 2022 | 1 |
| Carrying amount | |
| At 31 March 2022 | 1 |
| At 31 March 2021 | 1 |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

| | | |
|--|---------------------|----------------------|
| 12 Debtors | 2022 | 2021 |
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | - | 10,000 |
| Other debtors | 2,076 | 2,400 |
| | <u>2,076</u> | <u>12,400</u> |
| | <u><u>2,076</u></u> | <u><u>12,400</u></u> |
| | | |
| 13 Creditors: amounts falling due within one year | 2022 | 2021 |
| | £ | £ |
| Accruals and deferred income | 1,450 | 6,586 |
| | <u>1,450</u> | <u>6,586</u> |
| | <u><u>1,450</u></u> | <u><u>6,586</u></u> |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | | Movement in funds | | | |
|---|---------------------------------|----------------------------|----------------------------|----------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| | Balance at 1 April 2020 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 1 April 2021 £ | Incoming resources £ | Resources expended £ | Balance at 31 March 2022 £ |
| Parish Council grounds maintenance fund | 20,000 | - | - | - | 20,000 | - | - | 20,000 |
| Mower fund | - | 3,000 | - | (3,000) | - | - | - | - |
| Derwent Ward grant | - | 1,650 | (1,502) | - | 148 | 1,000 | (603) | 545 |
| City of York grant | - | - | - | - | - | 5,900 | - | 5,900 |
| | <u>20,000</u> | <u>4,650</u> | <u>(1,502)</u> | <u>(3,000)</u> | <u>20,148</u> | <u>6,900</u> | <u>(603)</u> | <u>26,445</u> |

Parish Council grounds maintenance - Transferred from Dunnington Sports Club, to be held by the Playing Fields Association and used on a 50/50 basis with Dunnington Parish Council for repairs to the fabric of the building with agreement of both parties. The cumulative balance within the Dunnington and Grimston Playing Field Association accounts is £20,000 and within the Parish Council's accounts is £20,000.

Derwent Ward - grant for hebicidal treatments.

City of York - grant for upgrading the children's playground.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Analysis of net assets between funds

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2022 are represented by: | | | | | | |
| Tangible assets | 4,031 | - | 4,031 | 5,375 | - | 5,375 |
| Investments | 1 | - | 1 | 1 | - | 1 |
| Current assets/ (liabilities) | 86,875 | 26,445 | 113,320 | 90,069 | 20,148 | 110,217 |
| | <u>90,907</u> | <u>26,445</u> | <u>117,352</u> | <u>95,445</u> | <u>20,148</u> | <u>115,593</u> |

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

THE DUNNINGTON AND GRIMSTON PLAYING FIELDS

England & Wales - Charity number 502812

Accounts

**DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs L Newton
Mrs J Parkinson
Mrs P Shearing
Mr T Shearing
Mr P Wordsworth
Mr P Newton
Mr G Wigdahl
Ms K Jackson
Mr D Bailey
Mrs J Errington
Mrs J Farmer

Charity number 502812

Principal address

Common Road
Dunnington
York
YO19 5NG

Independent examiner

B B Davis FCA
Hentons
124 Acomb Road
Holgate
York
YO24 4EY

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

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DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2020

The Trustees present their report and financial statements for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Structure, governance and management

The playing fields association is constituted as a charity registered in England and Wales.

The Trustees who served during the year and up to the date of signature of the financial statements are as stated.

The Playing Fields Association is composed of:

a) **Four officers** - Chairman, Vice Chairman, Secretary and Treasurer.

These officers are elected at the Annual General Meeting of the Association which is usually held in the month of July at which any person of 21 years of age or over, resident in the Parish shall have the right to vote.

b) **Management Committee**

The Management Committee shall consist of such a number of Members (including the above Officers) that shall never be less than the number of Representatives of Organisations of the Association and shall be elected at the Annual General Meeting of the Association as in the case of the Officers.

c) **Organisations**

One representative of each of the following organisations who have the right to appoint their own representative.

| | | |
|--------------------------|---------------|---------------|
| Parish Council | Bowls Club | Activity Park |
| Parochial Church Council | Cricket Club | Sports Club |
| Reading Room | Football Club | Squash Club |
| | Table Tennis | Tennis Club |

The Playing Fields Association shall have the right to admit one representative from any new organisation started in the Parish provided that the number on the Management Committee is strictly adhered to.

d) **Two co-opted Members**

The Playing Fields Association shall have the right to co-opt two members annually.

The Playing Fields Association is entrusted with the control of the supervision of all activities in connection with the Playing Field and the responsibility both in respect of financial and all administrative arrangements in connection with the said Playing Field.

Bi-Monthly Committee meetings are held to discuss, authorise or reject any proposals financial or otherwise in connection with control and administration of the Playing Fields. Each section reports back to the PFA at the bi-monthly meetings.

Through collaboration and partnership with other organisations within the Parish of the Playing Fields Association will contribute to local and regional development meeting the needs of all who wish to be involved.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Objectives and activities

To provide, sustain and improve sporting and leisure provisions for the rural community of the Parish and surrounding villages.

The aim is to encourage the individual to flourish in a fully supportive environment that is comfortable and conducive to participation.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Sporting Sections continue to provide good facilities and encourage participation for everyone. Each has a well supported junior section which is an important part of the organisation to encourage young people to become active. The PFA continues to support them with no rent increase and financial support as appropriate.

Financial review

The budget for 2020/2021 was set prior to the Covid Situation. It has since been adjusted to take account of reduced income from the sections as their seasons were curtailed. We are supported by the Parish Council and received rate relief from City of York Council.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Financial stability for all the sections and the Playing Fields Association remain our number one priority. The Covid situation is proving difficult for us all and income and expenditure is being monitored closely.

The organisation has grown considerably since it was set up and run by volunteers. It is now proving difficult to maintain this without further volunteers. The Covid situation has meant a lot more work for them to ensure the organisation continues to exist. It may be that in the future a more commercial element will have to be reviewed to maintain this wonderful facility.

The trustees' report was approved by the Board of Trustees.

Mrs J Farmer

Chairperson

Dated: 14 December 2020

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2020

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

I report to the Trustees on my examination of the financial statements of Dunnington & Grimston Playing Fields Association (the charity) for the year ended 31 March 2020.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

BB Davis FCA
Hentons
124 Acomb Road
Holgate
York
YO24 4EY

Dated: 14 December 2020

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

| | | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ | Unrestricted funds 2019 £ | Restricted funds 2019 £ | Total 2019 £ |
|---|--------------|------------------------------------|----------------------------------|----------------------|------------------------------------|----------------------------------|----------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 3,000 | 1,850 | 4,850 | 3,288 | - | 3,288 |
| Charitable activities | 4 | 52,995 | - | 52,995 | 54,914 | - | 54,914 |
| Investments | 5 | 206 | - | 206 | 105 | - | 105 |
| Total income | | <u>56,201</u> | <u>1,850</u> | <u>58,051</u> | <u>58,307</u> | <u>-</u> | <u>58,307</u> |
| Expenditure on: | | | | | | | |
| Expenditure on charitable activities | 6 | 51,518 | 1,850 | 53,368 | 60,884 | - | 60,884 |
| Net income/(expenditure) for the year/ Net movement in funds | | 4,683 | - | 4,683 | (2,577) | - | (2,577) |
| Fund balances at 1 April 2019 | | <u>59,998</u> | <u>20,000</u> | <u>79,998</u> | <u>62,575</u> | <u>20,000</u> | <u>82,575</u> |
| Fund balances at 31 March 2020 | | <u><u>64,681</u></u> | <u><u>20,000</u></u> | <u><u>84,681</u></u> | <u><u>59,998</u></u> | <u><u>20,000</u></u> | <u><u>79,998</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2020

| | Notes | 2020 £ | £ | 2019 £ | £ |
|---|-------|---------------|---------------|---------------|---------------|
| Fixed assets | | | | | |
| Tangible assets | 10 | | 3,167 | | 4,222 |
| Investments | 11 | | 1 | | 1 |
| | | | <u>3,168</u> | | <u>4,223</u> |
| Current assets | | | | | |
| Debtors | 12 | 7,601 | | 7,958 | |
| Cash at bank and in hand | | 77,972 | | 70,873 | |
| | | <u>85,573</u> | | <u>78,831</u> | |
| Creditors: amounts falling due within one year | 13 | (4,060) | | (3,056) | |
| Net current assets | | | 81,513 | | 75,775 |
| Total assets less current liabilities | | | <u>84,681</u> | | <u>79,998</u> |
| Income funds | | | | | |
| Restricted fund - Parish Council | | 20,000 | | 20,000 | |
| | | <u>20,000</u> | | <u>20,000</u> | |
| Unrestricted funds | 14 | | 20,000 | | 20,000 |
| | | | 64,681 | | 59,998 |
| | | | <u>84,681</u> | | <u>79,998</u> |

The financial statements were approved by the Trustees on 14 December 2020

Mrs J Farmer
Chairperson

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Charity information

Dunnington & Grimston Playing Fields Association is a public benefit entity and a registered charity in England and Wales and is unincorporated. The principal address is Common Road, Dunnington, York, YO19 5NG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Interest received is included when receivable by the charity.

1.5 Expenditure

Resources expended are recognised in the statement of financial activities on an accruals basis.

Expenditure that is incurred in respect of specific activities are included in those cost categories. Expenditure which is incurred in respect to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------|----------------------|
| Equipment | 25% reducing balance |
|-----------|----------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds |
|--|---------------------|---------------------|---------------------|---------------------|
| | 2020 | 2020 | 2020 | 2019 |
| | £ | £ | £ | £ |
| Parish council | 3,000 | | | 3,288 |
| Restricted grants | - | 1,850 | 1,850 | - |
| | <u>3,000</u> | <u>1,850</u> | <u>4,850</u> | <u>3,288</u> |
| | <u><u>3,000</u></u> | <u><u>1,850</u></u> | <u><u>4,850</u></u> | <u><u>3,288</u></u> |
| Grants receivable for core activities | | | | |
| Derwent ward grant | - | 1,500 | 1,500 | - |
| Football seeding | - | 350 | 350 | - |
| | <u>-</u> | <u>1,850</u> | <u>1,850</u> | <u>-</u> |
| | <u><u>-</u></u> | <u><u>1,850</u></u> | <u><u>1,850</u></u> | <u><u>-</u></u> |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

4 Charitable activities

| | Unrestricted funds 2020 £ | Unrestricted funds 2019 £ |
|------------------------|--|------------------------------------|
| Tennis | 3,408 | 3,810 |
| Table tennis | 3,995 | 3,762 |
| Football | 2,746 | 2,746 |
| Cricket | 1,952 | 2,136 |
| Bowls | 2,392 | 2,444 |
| Squash | 10,654 | 14,765 |
| B-Fit centre | 2,860 | 5,022 |
| Physiotherapist | 1,837 | 1,837 |
| Boot camp | 480 | - |
| Dunnington sports club | 19,000 | 16,000 |
| Boxing day walk | 1,504 | 1,600 |
| Other | 2,167 | 792 |
| | <u>52,995</u> | <u>54,914</u> |

5 Investments

| | Unrestricted funds 2020 £ | Unrestricted funds 2019 £ |
|---------------------|--|------------------------------------|
| Interest receivable | 206 | 105 |
| | <u>206</u> | <u>105</u> |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

6 Expenditure on charitable activities

| | Activities undertaken directly 2020 £ | Activities undertaken directly 2019 £ |
|---------------------------------------|--|---|
| Dunnington sports club | 36,247 | 45,098 |
| Boxing day walk fundraiser | 1,550 | 1,600 |
| Tennis | 500 | 430 |
| Fooball | 238 | 984 |
| Cricket | 500 | 500 |
| Bowls | 282 | 336 |
| Premises and maintenance costs | 13,051 | 11,042 |
| | <u>52,368</u> | <u>59,990</u> |
| Share of governance costs (see note) | 1,000 | 894 |
| | <u>53,368</u> | <u>60,884</u> |
| Analysis by fund | | |
| Unrestricted funds | 51,518 | 60,884 |
| Restricted funds | 1,850 | - |
| | <u>53,368</u> | <u>60,884</u> |

7 Independent examiner remuneration

The analysis of independent examiner's remuneration is as follows:

| | 2020 £ | 2019 £ |
|--|-------------------|-------------------|
| Fees payable to the independent examiner for independent examination of the financial statements | 1,000 | 894 |
| | <u>1,000</u> | <u>894</u> |

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No Trustees expenses have been incurred.

9 Employees

There were no employees during the year.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

10 Tangible fixed assets

| | Equipment £ |
|------------------------------------|----------------|
| Cost | |
| At 1 April 2019 | 13,344 |
| At 31 March 2020 | <u>13,344</u> |
| Depreciation and impairment | |
| At 1 April 2019 | 9,122 |
| Depreciation charged in the year | 1,055 |
| At 31 March 2020 | <u>10,177</u> |
| Carrying amount | |
| At 31 March 2020 | <u>3,167</u> |
| At 31 March 2019 | <u>4,222</u> |

11 Fixed asset investments

| | Unlisted investments £ |
|---------------------------------|------------------------------|
| Cost or valuation | |
| At 1 April 2019 & 31 March 2020 | 1 |
| Carrying amount | |
| At 31 March 2020 | <u>1</u> |
| At 31 March 2019 | <u>1</u> |

All investments are held at valuation.

12 Debtors

| | 2020 £ | 2019 £ |
|---|--------------|--------------|
| Amounts falling due within one year: | | |
| Trade debtors | 3,401 | 458 |
| Other debtors | 4,200 | 7,500 |
| | <u>7,601</u> | <u>7,958</u> |

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

13 Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|------------------------------|--------------|--------------|
| Other creditors | 1,650 | 2,162 |
| Accruals and deferred income | 2,410 | 894 |
| | <u>4,060</u> | <u>3,056</u> |

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | Movement in funds | | | |
|----------------|---------------------------------|----------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| | Balance at 1 April 2018 £ | Incoming resources £ | Balance at 1 April 2019 £ | Incoming resources £ | Resources expended £ | Balance at 31 March 2020 £ |
| Parish Council | 20,000 | - | 20,000 | 1,850 | (1,850) | 20,000 |
| | <u>20,000</u> | <u>-</u> | <u>20,000</u> | <u>1,850</u> | <u>(1,850)</u> | <u>20,000</u> |

Transferred from Dunnington Sports Club, to be held by the Playing Fields Association and used on a 50/50 basis with Dunnington Parish Council for repairs to the fabric of the building with agreement of both parties. The cumulative balance within the Dunnington and Grimston Playing Field Association accounts is £20,000 and within the Parish Council's accounts is £20,000

15 Analysis of net assets between funds

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ | Unrestricted funds 2019 £ | Restricted funds 2019 £ | Total 2019 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2020 are represented by: | | | | | | |
| Tangible assets | 3,167 | - | 3,167 | 4,222 | - | 4,222 |
| Investments | 1 | - | 1 | 1 | - | 1 |
| Current assets/ (liabilities) | 61,513 | 20,000 | 81,513 | 55,775 | 20,000 | 75,775 |
| | <u>64,681</u> | <u>20,000</u> | <u>84,681</u> | <u>59,998</u> | <u>20,000</u> | <u>79,998</u> |

16 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).