

COOKLEY PLAYING FIELD AND VILLAGE HALL

England & Wales · Charity number 523206

Details

Other names COOKLEY PLAYING FIELD

Status Registered

Legal form Other

Registered 1963-05-01

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

Contact

Address Lea Lane
Cookley
Kidderminster
Worcs
DY10 3RH

Phone 07867518978

Email cookleyvillagehall@gmail.com

Website www.cookleyvillagehall.co.uk

Activities

Objects: TO IMPROVE THE CONDITIONS OF LIFE OF THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPTIONS BY THE PROVISION AND MAINTENANCE OF A VILLAGE HALL AND RECREATION GROUND FOR THE INHABITANTS.

Activities: Provision of land and buildings for the purposes of training, recreation and social, moral and intellectual development, through activities of all kinds which may be found expedient for the benefit of the inhabitants of the Ecclesiastical District of Cookley in the Parish of Wolverley and its immediate vicinity without distinction of sex or political, religious or other opinions

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** THE ECCLESIASTICAL DISTRICT OF COOKLEY IN THE PARISH OF WOLVERLEY.
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£94,865	£115,018	-	-
2023-12-31	£120,659	£116,753	-	-
2022-12-31	£57,938	£89,182	-	-
2021-12-31	£69,544	£104,673	-	-
2020-12-31	£82,005	£108,515	-	-

Trustees

Name	Role	Appointed
Amy Allardice		2022-11-01
David Bareford		2023-05-01
JOANNE BAILEY		2022-05-05
John Nicklin		2025-03-01
John Wood Mr		2021-04-08
Judith Hinksman		2022-07-01
Julia Simmonds		2022-07-01
LOUISE PARSONAGE		2022-05-05
Lewis Jones		2024-05-01
RACHEL FOXHALL		2022-07-07

COOKLEY PLAYING FIELD AND VILLAGE HALL

England & Wales - Charity number 523206

Accounts

COOKLEY PLAYING FIELD AND VILLAGE HALL

CHARITY NUMBER: 523206

**TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31ST DECEMBER 2024**

COOKLEY PLAYING FIELD AND VILLAGE HALL

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COOKLEY PLAYING FIELD AND VILLAGE HALL

TRUSTEES' ANNUAL REPORT

The Trustees have pleasure in presenting their report and the accounts for the year ended 31st December 2024. The accounts comply with current statutory requirements and the Statement of Recommended Practice "Accounting and Reporting by Charities".

REFERENCE AND ADMINISTRATIVE DETAILS

Cookley Playing Field and Village Hall is a charity registered with the Charity Commission. The charity registration number is 523206. The principal registered address is:

Cookley Playing Fields
Lea Lane
Cookley, Kidderminster
Worcestershire. DY10 3TA

The Trustees serving during the year and since the year end who manage the Charity were as follows:

John Wood	Chairperson	
Ellen Wood	Secretary	Appointed September 2024
Jo Bailey	Treasurer	

Other Trustees who have resigned during the year who managed the Charity were as follows:

Abigail Dudley	Secretary	Resigned May 2024
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Other Trustees serving during the year and since the year end were as follows:

Louise Parsonage	
Judy Hinksman	
Julia Simmonds	
Rachel Foxall	
Amy Allardice	
David Bareford	
Dave Jones	
Lewis Jones	Appointed May 2024
Mark Bennett	Appointed May 2024

The Trustees who have resigned during the year and since the year end were as follows:

Jack Pittaway	Resigned January 2024
Mark Bennett	Resigned February 2025
Sue Atkins	Resigned March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as an unincorporated Association. A governing scheme for the charity named "Cookley Playing Field and Village Hall Charity" formerly known as "Cookley Playing Field Charity" was created on 24th April 2008.

The "Cookley Playing Field and Village Hall Charity" created a head lease for the land and buildings known as "Cookley Village Hall" given to "The Cookley Parish Hall Charity" for 99 years in 2009. "The Cookley Parish Hall Charity" created a sublease of these land and buildings back to the "Cookley Playing Field and Village Hall Charity", given for 99 years in 2009.

The Cookley Sports Club, a registered members club, operates from the Association's premises and nominates a trustee. The Club pays a rent together with 10% of its profit to the Association.

COOKLEY PLAYING FIELD AND VILLAGE HALL

TRUSTEES' ANNUAL REPORT

Trustees are appointed and reappointed at the Annual General Meeting, held in April each year.

New Trustees put themselves forward for election at the AGM (and at subsequent Trustee meetings) and are proposed and seconded. They are then elected on a majority basis. This is in line with the method laid down in the Constitution.

The charity is run by the Trustees who form the Management Committee, meeting regularly to administer the charity.

OBJECTIVES AND ACTIVITIES

The object of the charity is, in the interests of social welfare, to improve conditions of life of the inhabitants of the area and benefit without distinction of political, religious, or other opinions by the provision and maintenance of:

- (i) A village hall for use by the inhabitants, including:
 - meetings, lectures and classes;
 - other forms of recreation and leisure-time occupation

- (ii) A recreation ground for use by the residents.

The main activities undertaken for the public benefit in relation to these objects are for the provision and upkeep of a playing field site, including changing rooms and a multi-use games area (MUGA) for the use and development of local sports teams, as well as play and recreational areas for the general benefit of local residents. In providing these activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit. The Trustees have taken this guidance into account when making decisions to which the guidance is relevant.

In furtherance of its aims and objectives, the Association has adopted a child protection policy, an equal opportunities policy, and an environmental policy.

ACHIEVEMENTS AND PERFORMANCE

The aims of the charity are to provide and maintain a Village Hall and Recreation ground for public benefit.

In 2024, the charity focussed on improvements to the playing fields, including providing funding towards the re-seeding of the playing fields as well as improvements to the wider site through maintenance and planting trees. The charity also supported fund raising activities for the resurfacing of the BMX track. In addition, the Trustees also applied for a number of grants to improve the site and facilities which came to fruition in 2025 and details of which will be provided in next year's accounts.

The Trustees have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

FINANCIAL REVIEW

The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day-to-day basis.

DECLARATION

The Trustees declare that they have approved the Trustees' Report.

John Wood (Chairperson)

Signed for and on behalf of Cookley Playing Field And Village Hall Trustees

Dated:

COOKLEY PLAYING FIELD AND VILLAGE HALL

ACCOUNTANT'S REPORT TO THE TRUSTEES OF COOKLEY PLAYING FIELD AND VILLAGE HALL

We report on the accounts of the charity for the year ended 31st December 2024, which are set out on pages 2 to 10.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Accountant's statement

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K.S Accountancy Solutions Limited
1 Masons Yard
Mill Street
Kidderminster
Worcestershire
DY11 6UY

Dated:

COOKLEY PLAYING FIELD AND VILLAGE HALL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
INCOMING RESOURCES FROM GENERATED FUNDS					
Investment Income	2	74,749	-	74,749	79,626
OTHER INCOMING RESOURCES	3	-	20,116	20,116	41,033
TOTAL INCOMING RESOURCES		74,749	20,116	94,865	120,659
RESOURCES EXPENDED					
Charitable Activities	5	74,616	-	74,616	79,425
Governance Costs	4	600	-	600	600
Depreciation:	6				
- buildings		10,557	16,643	27,200	27,200
- plant & equipment		7,937	200	8,137	8,037
- fixtures & fittings		58	5,207	5,265	1,801
(Profit) on sale of disposal		(800)	-	(800)	(310)
		17,752	22,050	39,802	36,728
TOTAL RESOURCES EXPENDED		92,968	22,050	115,018	116,753
NET INCOMING RESOURCES BEFORE TRANSFERS		(18,219)	(1,934)	(20,153)	3,906
TRANSFER BETWEEN FUNDS		-	-	-	-
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS OR LOSSES		(18,219)	(1,934)	(20,153)	3,906
ADJUSTMENT TO OPENING BALANCES		-	-	-	-
NET MOVEMENT IN FUNDS		(18,219)	(1,934)	(20,153)	3,906
Balance at 1st January 2024		352,628	661,431	1,014,059	1,010,153
Balance at 31st December 2024		334,409	659,497	993,906	1,014,059

COOKLEY PLAYING FIELD AND VILLAGE HALL

**BALANCE SHEET
AT 31ST DECEMBER 2024**

	Note	2024	2023
		£	£
FIXED ASSETS			
Tangible Fixed Assets	6	941,176	980,818
CURRENT ASSETS			
Stocks and Work-In-Progress	7	-	-
Debtors	8	3,021	6,970
Cash at Bank and In-Hand	9	<u>50,730</u>	<u>35,488</u>
		53,751	42,458
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	10	<u>1,021</u>	<u>9,217</u>
NET CURRENT ASSETS/LIABILITIES		<u>52,730</u>	<u>33,241</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>993,906</u>	<u>1,014,059</u>
FUNDS			
	11		
UNRESTRICTED FUNDS		352,120	367,540
RESTRICTED FUNDS		<u>641,786</u>	<u>646,519</u>
		<u>993,906</u>	<u>1,014,059</u>

John Wood (Chairperson)
Signed for an on behalf of
Cookley Playing Field and Village Hall Trustees

Dated:

COOKLEY PLAYING FIELD AND VILLAGE HALL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

i) Basis of accounting

The financial statements are prepared under the historical cost convention (modified to include the revaluation of certain fixed assets) and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities", the Charities Act 2011 and in compliance with the provisions of FRS 102 Section 1A "The Financial Reporting Standard applicable in the UK and the Republic of Ireland".

ii) Income

- Recognition of income. These are included in the Statement of Financial Activities (SoFA) when:
 - the charity become entitled to the income;
 - the trustees are virtually certain they will receive the income;
 - the monetary value can be measured with sufficient accuracy.
- Income with related expenditure. When income has related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.
- Grants and donations. These are only included in the SoFA when the charity has unconditional entitlement to the income.
- Performance related grants. These are only included in the SoFA once the related goods or services have been delivered.
- Investment income. This is included in the SoFA when receivable.
- Volunteer help. The value of any applicable volunteer help received is not included in the accounts but may be referred to in the Trustees' Annual Report.

(iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds, charitable activities and governance costs. Costs of management and administration where applicable are reallocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

(iv) Fixed Assets

Tangible fixed assets for use by the charity are generally capitalised if they can be used for more than one year and are stated at cost less depreciation.

Depreciation is provided at the following annual rates to write off the cost less estimated residual value of the assets over their expected useful economic lives as follows:

Buildings	50 years straight line
Plant and equipment	5% straight line
Fixtures and equipment	12% straight line

In 2019, immovable assets purchased by Cookley Social Club were deemed to be owned by the charity and as such treated as a donation from the Cookley Social Club, with the net book value of such assets as at 1st January 2019 representing the transferred value of these assets.

(v) Stocks and Work-In-Progress

Stocks and work-in-progress, where applicable, are valued at the lower of cost and net realisable value.

(vi) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds arise from grants and donations received to be spent on the buildings and fixtures. They are to be used in accordance with specific restrictions imposed by the donor. The balance in each restricted fund represents the amount still remaining for future expenditure.

COOKLEY PLAYING FIELD AND VILLAGE HALL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

2. INVESTMENT INCOME	2024	2023
	£	£
Rental Income (see below)	74,749	79,626
	74,749	79,626

RENTAL INCOME	2024	2023
	£	£
Field rents	2,380	2,440
Multi-Use Games Area rents	2,476	3,102
Sports Club rents	12,047	15,558
Village Hall bookings	57,716	58,402
Wayleave	130	124
	74,749	79,626

3. OTHER INCOMING RESOURCES	Unrestricted	Restricted	2023
	£	£	£
Parish Council	-	3,341	1,560
Donations	-	500	4,188
BMX Track Donations	-	16,275	-
Sebright Educational Foundation Grant	-	-	5,000
Football Foundation Grant	-	-	30,285
	-	20,116	41,033

4. GOVERNANCE COSTS	2024	2023
	£	£
Accountancy:		
Independent examination/accountancy fees	600	600
	600	600

COOKLEY PLAYING FIELD AND VILLAGE HALL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

5. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Wages and salaries	33,729		33,729	32,393
Village Hall cleaning and maintenance	10,193		10,193	14,434
Insurances	5,956		5,956	9,966
Water, light and heat	15,004		15,004	12,809
Playing fields maintenance	2,365		2,365	1,907
Park and parklands maintenance	5,728		5,728	9,788
Licenses	1,019		1,019	(2,145)
Professional fees	-		-	-
Printing, postage, stationery and advertising	222		222	150
Sundries	194		194	10
Bank charges	205		205	113
	<u>74,616</u>	<u>-</u>	<u>74,616</u>	<u>79,425</u>

6. FIXED ASSETS

	Buildings	Plant and Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1st January 2024	1,269,269	154,712	119,201	1,543,182
Additions	-	-	960	960
Disposals	-	-	(1,500)	(1,500)
	<u>1,269,269</u>	<u>154,712</u>	<u>118,661</u>	<u>1,542,642</u>
At 31st December 2024	1,269,269	154,712	118,661	1,542,642
Depreciation				
At 1st January 2024	366,716	116,286	79,362	562,364
Elimination on disposals	-	-	(1,500)	(1,500)
Charge for the year	27,200	8,137	5,265	40,602
	<u>393,916</u>	<u>124,423</u>	<u>83,127</u>	<u>601,466</u>
At 31st December 2024	393,916	124,423	83,127	601,466
Net Book Value				
At 31st December 2024	<u>875,353</u>	<u>30,289</u>	<u>35,534</u>	<u>941,176</u>
At 31st December 2023	<u>902,553</u>	<u>38,426</u>	<u>39,839</u>	<u>980,818</u>

COOKLEY PLAYING FIELD AND VILLAGE HALL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

7. STOCKS AND WORK-IN-PROGRESS	2024	2023
	£	£
	-	-
	<hr/>	<hr/>

8. DEBTORS	2024	2023
	£	£
Trade debtors	3,021	6,970
Prepayments and accrued income	-	-
	<hr/>	<hr/>
	3,021	6,970
	<hr/>	<hr/>

9. CASH AT BANK AND IN HAND	2024	2023
	£	£
Cash at Bank and In Hand	50,730	35,488
	<hr/>	<hr/>
	50,730	35,488
	<hr/>	<hr/>

At the 31st December 2024, the charity's bank account included £16,275 in respect of fundraising activities towards the refurbishment of the BMX track, the income of which is shown in these financial statements in restricted funds. The charity agreed to the request of the principal fundraiser, Darren Brown, to hold the funds in the charity bank account until such time the funds were required for the planned refurbishment. The Trustees have asked that a note to this effect be disclosed in the financial statements so as to highlight that income resources and cash at bank in hand are reported higher than they otherwise would have been.

10. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Trade creditors and accruals	1,021	9,217
	<hr/>	<hr/>
	1,021	9,217
	<hr/>	<hr/>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Tangible assets	315,665	625,511	941,176
Current assets	37,476	16,275	53,751
Creditors due within one year	(1,021)	-	(1,021)
	<hr/>	<hr/>	<hr/>
	352,120	641,786	993,906
	<hr/>	<hr/>	<hr/>

12. LAND

The charity purchased 25.895 acres of land for £1,440 on 15th December 1949 where the charity's buildings and principal activities are located. This land is not capitalised on the balance sheet as the Trustees do not anticipate the winding up and future resale of this land and as such its capitalisation is not material to the financial activities of the charity.

13. TRUSTEES REMUNERATION AND EXPENSES

No payments were made in respect of the trustees' remuneration for 2023 or 2024.

There were no other expenses.

COOKLEY PLAYING FIELD AND VILLAGE HALL

England & Wales - Charity number 523206

Accounts

COOKLEY PLAYING FIELD AND VILLAGE HALL

CHARITY NUMBER: 523206

**TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31ST DECEMBER 2023**

COOKLEY PLAYING FIELD AND VILLAGE HALL

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COOKLEY PLAYING FIELD AND VILLAGE HALL

TRUSTEES' ANNUAL REPORT

The Trustees have pleasure in presenting their report and the accounts for the year ended 31st December 2023. The accounts comply with current statutory requirements and the Statement of Recommended Practice "Accounting and Reporting by Charities".

REFERENCE AND ADMINISTRATIVE DETAILS

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Cookley Playing Fields
Lea Lane
Cookley, Kidderminster
Worcestershire. DY10 3TA

The Trustees serving during the year and since the year end who manage the Charity were as follows:

John Wood	Chairperson	Appointed April 2023
Abigail Dudley	Secretary	Appointed April 2023
Jo Bailey	Treasurer	

Other Trustees who have resigned during the year who managed the Charity were as follows:

Sharon Gellatly	Chairperson	Resigned April 2023
Kay Plant	Secretary	Resigned April 2023

Other Trustees serving during the year and since the year end were as follows:

Louise Parsonage		
Judy Hinksman		
Julia Simmonds		
Rachel Foxall		
Amy Allardice		
Sue Atkins	Appointed January 2023	
Lee Stevens	Appointed April 2023	
David Bareford	Appointed May 2023	
Jack Pittaway	Appointed May 2023	

The Trustees who have resigned during the year and since the year end were as follows:

Darren Brown	Resigned April 2023
Amanda Sherrard	Resigned April 2023
Lee Stevens	Resigned July 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is constituted as an unincorporated Association. A governing scheme for the charity named "Cookley Playing Field and Village Hall Charity" formerly known as "Cookley Playing Field Charity" was created on 24th April 2008.

The "Cookley Playing Field and Village Hall Charity" created a head lease for the land and buildings known as "Cookley Village Hall" given to "The Cookley Parish Hall Charity" for 99 years in 2009. "The Cookley Parish Hall Charity" created a sublease of these land and buildings back to the "Cookley Playing Field and Village Hall Charity", given for 99 years in 2009.

The Cookley Sports Club, a registered members club, operates from the Association's premises and nominates a trustee. The Club pays a rent together with 10% of its profit to the Association.

COOKLEY PLAYING FIELD AND VILLAGE HALL

TRUSTEES' ANNUAL REPORT

Trustees are appointed and reappointed at the Annual General Meeting, held in April each year.

New Trustees put themselves forward for election at the AGM (and at subsequent Trustee meetings) and are proposed and seconded. They are then elected on a majority basis. This is in line with the method laid down in the Constitution.

The charity is run by the Trustees who form the Management Committee, meeting regularly to administer the charity.

OBJECTIVES AND ACTIVITIES

The object of the charity is, in the interests of social welfare, to improve conditions of life of the inhabitants of the area and benefit without distinction of political, religious, or other opinions by the provision and maintenance of:

- (i) A village hall for use by the inhabitants, including:
 - meetings, lectures and classes;
 - other forms of recreation and leisure-time occupation

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The main activities undertaken for the public benefit in relation to these objects are for the provision and upkeep of a playing field site, including changing rooms and a multi-use games area (MUGA) for the use and development of local sports teams, as well as play and recreational areas for the general benefit of local residents. In providing these activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit. The Trustees have taken this guidance into account when making decisions to which the guidance is relevant.

In furtherance of its aims and objectives, the Association has adopted a child protection policy, an equal opportunities policy, and an environmental policy.

ACHIEVEMENTS AND PERFORMANCE

The aims of the charity are to provide and maintain a Village Hall and Recreation ground for public benefit.

In 2023, the charity, with the support of a grant from the Football Foundation, invested in new equipment to improve and then maintain the condition of the playing fields to ensure they meet the standards required by our sports teams.

The Trustees have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

FINANCIAL REVIEW

The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day-to-day basis.

DECLARATION

The Trustees declare that they have approved the Trustees' Report.

John Wood (Chairperson)
Signed for and on behalf of
Cookley Playing Field And Village Hall Trustees

Dated: 30 April 2024

COOKLEY PLAYING FIELD AND VILLAGE HALL

ACCOUNTANT'S REPORT TO THE TRUSTEES OF COOKLEY PLAYING FIELD AND VILLAGE HALL

We report on the accounts of the charity for the year ended 31st December 2023, which are set out on pages 2 to 10.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Accountant's statement

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K.S Accountancy Solutions Limited
Suite 6
Shrubbery House
21 Birmingham Road
Kidderminster
Worcestershire
DY10 2BX

Dated: 30 April 2024

COOKLEY PLAYING FIELD AND VILLAGE HALL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
INCOMING RESOURCES FROM GENERATED FUNDS					
Investment Income	2	79,626	-	79,626	53,135
OTHER INCOMING REOURCES	3	188	40,845	41,033	4,803
TOTAL INCOMING RESOURCES		79,814	40,845	120,659	57,938
RESOURCES EXPENDED					
Charitable Activities	5	79,425	-	79,425	51,259
Governance Costs	4	600	-	600	600
Depreciation:	6				
- buildings		10,557	16,643	27,200	27,200
- plant & equipment		8,037	-	8,037	7,937
- fixtures & fittings		310	1,491	1,801	2,186
Profit on sale of disposal		(310)	-	(310)	-
		18,594	18,134	36,728	37,323
TOTAL RESOURCES EXPENDED		98,619	18,134	116,753	89,182
NET INCOMING RESOURCES BEFORE TRANSFERS		(18,805)	22,711	3,906	(31,244)
TRANSFER BETWEEN FUNDS		-	-	-	-
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED					
GAINS OR LOSSES		(18,805)	22,711	3,906	(31,244)
ADJUSTMENT TO OPENING BALANCES		-	-	-	-
NET MOVEMENT IN FUNDS		(18,805)	22,711	3,906	(31,244)
Balance at 1st January 2022		387,972	638,720	1,010,153	1,041,397
Balance at 31st December 2022		352,628	661,431	1,014,059	1,010,153

COOKLEY PLAYING FIELD AND VILLAGE HALL

**BALANCE SHEET
AT 31ST DECEMBER 2023**

	Note	2023	2022
		£	£
FIXED ASSETS			
Tangible Fixed Assets	6	980,818	973,566
CURRENT ASSETS			
Stocks and Work-In-Progress	7	-	-
Debtors	8	6,970	10,135
Cash at Bank and In-Hand		<u>35,488</u>	<u>30,125</u>
		42,458	40,260
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	9	<u>9,217</u>	<u>3,673</u>
NET CURRENT ASSETS/LIABILITIES		<u>33,241</u>	<u>36,587</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,014,059</u>	<u>1,010,153</u>
FUNDS			
UNRESTRICTED FUNDS	10	367,540	389,781
RESTRICTED FUNDS		<u>646,519</u>	<u>620,372</u>
		<u>1,014,059</u>	<u>1,010,153</u>

John Wood (Chairperson)
Signed for an on behalf of
Cookley Playing Field and Village Hall Trustees

Dated: 30 April 2024

COOKLEY PLAYING FIELD AND VILLAGE HALL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

i) Basis of accounting

The financial statements are prepared under the historical cost convention (modified to include the revaluation of certain fixed assets) and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities", the Charities Act 2011 and in compliance with the provisions of FRS 102 Section 1A "The Financial Reporting Standard applicable in the UK and the Republic of Ireland".

ii) Income

- Recognition of income. These are included in the Statement of Financial Activities (SoFA) when:
 - the charity become entitled to the income;
 - the trustees are virtually certain they will receive the income;
 - the monetary value can be measured with sufficient accuracy.
- Income with related expenditure. When income has related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.
- Grants and donations. These are only included in the SoFA when the charity has unconditional entitlement to the income.
- Performance related grants. These are only included in the SoFA once the related goods or services have been delivered.
- Investment income. This is included in the SoFA when receivable.
- Volunteer help. The value of any applicable volunteer help received is not included in the accounts but may be referred to in the Trustees' Annual Report.

(iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds, charitable activities and governance costs. Costs of management and administration where applicable are reallocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

(iv) Fixed Assets

Tangible fixed assets for use by the charity are generally capitalised if they can be used for more than one year and are stated at cost less depreciation.

Depreciation is provided at the following annual rates to write off the cost less estimated residual value of the assets over their expected useful economic lives as follows:

Buildings	50 years straight line
Plant and equipment	5% straight line
Fixtures and equipment	12% straight line

In 2019, immovable assets purchased by Cookley Social Club were deemed to be owned by the charity and as such treated as a donation from the Cookley Social Club, with the net book value of such assets as at 1st January 2019 representing the transferred value of these assets.

(v) Stocks and Work-In-Progress

Stocks and work-in-progress, where applicable, are valued at the lower of cost and net realisable value.

(vi) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds arise from grants and donations received to be spent on the buildings and fixtures. They are to be used in accordance with specific restrictions imposed by the donor. The balance in each restricted fund represents the amount still remaining for future expenditure.

COOKLEY PLAYING FIELD AND VILLAGE HALL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

2. INVESTMENT INCOME	2023	2022
	£	£
Rental Income (see below)	79,626	53,135
	79,626	53,135

RENTAL INCOME	2023	2022
	£	£
Field rents	2,440	900
Multi-Use Games Area rents	3,102	250
Sports Club rents	15,558	7,000
Village Hall bookings	58,402	44,985
Wayleave	124	-
	79,626	53,135

3. OTHER INCOMING RESOURCES	Unrestricted	Restricted	2022
	£	£	£
Parish Council	-	1,560	1,514
Donations	188	4,000	175
Bricks	-	-	180
Sebright Educational Foundation Grant	-	5,000	2,934
Football Foundation Grant	-	30,285	-
	188	40,845	4,803

4. GOVERNANCE COSTS	2023	2022
	£	£
Accountancy:		
Independent examination/accountancy fees	600	600
	600	600

COOKLEY PLAYING FIELD AND VILLAGE HALL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

5. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Wages and salaries	32,393		32,393	17,131
Village Hall cleaning and maintenance	14,434		14,434	8,321
Insurances	9,966		9,966	5,984
Water, light and heat	12,809		12,809	10,630
Playing fields maintenance	1,907		1,907	470
Park and parklands maintenance	9,788		9,788	6,762
Licenses	(2,145)		(2,145)	2,819
Professional fees	-		-	-
Printing, postage, stationery and advertising	150		150	150
Sundries	10		10	232
Bank charges	113		113	281
	<u>79,425</u>	<u>-</u>	<u>79,425</u>	<u>51,259</u>

6. FIXED ASSETS

	Buildings	Plant and Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1st January 2023	1,269,269	150,712	81,071	1,501,052
Additions	-	4,000	40,380	44,380
Disposals	-	-	(2,250)	(2,250)
	<u>1,269,269</u>	<u>154,712</u>	<u>119,201</u>	<u>1,543,182</u>
At 31st December 2023	1,269,269	154,712	119,201	1,543,182
Depreciation				
At 1st January 2023	339,516	108,249	79,721	527,486
Elimination on disposals	-	-	(2,160)	(2,160)
Charge for the year	27,200	8,037	1,801	37,038
	<u>366,716</u>	<u>116,286</u>	<u>79,362</u>	<u>562,364</u>
At 31st December 2023	366,716	116,286	79,362	562,364
Net Book Value				
At 31st December 2023	<u>902,553</u>	<u>38,426</u>	<u>39,839</u>	<u>980,818</u>
At 31st December 2022	<u>929,753</u>	<u>42,463</u>	<u>1,350</u>	<u>973,566</u>

COOKLEY PLAYING FIELD AND VILLAGE HALL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

7. STOCKS AND WORK-IN-PROGRESS	2023	2022
	£	£
	-	-
	-	-

8. DEBTORS	2023	2022
	£	£
Trade debtors	6,970	10,135
Prepayments and accrued income	-	-
	6,970	10,135

9. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Trade creditors and accruals	9,217	3,673
	9,217	3,673

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Tangible assets	334,299	646,519	980,818
Current assets	42,458	-	42,458
Creditors due within one year	(9,217)	-	(9,217)
	367,540	646,519	1,014,059

11. LAND

The charity purchased 25.895 acres of land for £1,440 on 15th December 1949 where the charity's buildings and principal activities are located. This land is not capitalised on the balance sheet as the Trustees do not anticipate the winding up and future resale of this land and as such its capitalisation is not material to the financial activities of the charity.

12. TRUSTEES REMUNERATION AND EXPENSES

No payments were made in respect of the trustees' remuneration for 2022 or 2023.

There were no other expenses.

COOKLEY PLAYING FIELD AND VILLAGE HALL

England & Wales - Charity number 523206

Accounts

COOKLEY PLAYING FIELD AND VILLAGE HALL

CHARITY NUMBER: 523206

**TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31ST DECEMBER 2022**

COOKLEY PLAYING FIELD AND VILLAGE HALL

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COOKLEY PLAYING FIELD AND VILLAGE HALL

TRUSTEES' ANNUAL REPORT

The Trustees have pleasure in presenting their report and the accounts for the year ended 31st December 2022. The accounts comply with current statutory requirements and the Statement of Recommended Practice "Accounting and Reporting by Charities".

REFERENCE AND ADMINISTRATIVE DETAILS

Cookley Playing Field and Village Hall is a charity registered with the Charity Commission. The charity registration number is 523206. The principal registered address is:

Cookley Playing Fields
Lea Lane
Cookley, Kidderminster
Worcestershire. DY10 3TA

The Trustees serving during the year and since the year end who manage the Charity were as follows:

Sharon Gellatly *	Chairperson	<i>* resigned and replaced by John Wood in April 2023</i>
Kay Plant **	Secretary	<i>* resigned and replaced by Abigail Dudley in April 2023</i>
Jo Bailey	Treasurer	<i>Appointed May 2022 (Treasurer from September 2022)</i>

Other Trustees serving during the year and since the year end were as follows:

Darren Brown	
Amanda Sherrard	
John Wood	
Louise Parsonage	Appointed May 2022
Abigail Dudley	Appointed July 2022
Judy Hinksman	Appointed July 2022
Julia Simmonds	Appointed July 2022
Rachel Foxall	Appointed July 2022
Amy Allardice	Appointed November 2022

The Trustees who have resigned during the year and since the year end were as follows:

Daryl Preece	Resigned April 2022
Nigel Taylor	Resigned July 2022
Yvonne Benbow	Resigned October 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is constituted as an unincorporated Association. A governing scheme for the charity named "Cookley Playing Field and Village Hall Charity" formerly known as "Cookley Playing Field Charity" was created on 24th April 2008.

The "Cookley Playing Field and Village Hall Charity" created a head lease for the land and buildings known as "Cookley Village Hall" given to "The Cookley Parish Hall Charity" for 99 years in 2009. "The Cookley Parish Hall Charity" created a sublease of these land and buildings back to the "Cookley Playing Field and Village Hall Charity", given for 99 years in 2009.

The Cookley Sports Club, a registered members club, operates from the Association's premises and nominates a trustee. The Club pays a rent together with 10% of its profit to the Association.

Trustees are appointed and reappointed at the Annual General Meeting, held in April each year.

COOKLEY PLAYING FIELD AND VILLAGE HALL

TRUSTEES' ANNUAL REPORT

New Trustees put themselves forward for election at the AGM (and at subsequent Trustee meetings) and are proposed and seconded. They are then elected on a majority basis. This is in line with the method laid down in the Constitution.

The charity is run by the Trustees who form the Management Committee, meeting regularly to administer the charity.

OBJECTIVES AND ACTIVITIES

The object of the charity is, in the interests of social welfare, to improve conditions of life of the inhabitants of the area and benefit without distinction of political, religious, or other opinions by the provision and maintenance of:

- (i) A village hall for use by the inhabitants, including:
 - meetings, lectures and classes;
 - other forms of recreation and leisure-time occupation

- (ii) A recreation ground for use by the residents.

The main activities undertaken for the public benefit in relation to these objects are for the provision and upkeep of a playing field site, including changing rooms and a multi-use games area (MUGA) for the use and development of local sports teams, as well as play and recreational areas for the general benefit of local residents. In providing these activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit. The Trustees have taken this guidance into account when making decisions to which the guidance is relevant.

In furtherance of its aims and objectives, the Association has adopted a child protection policy, an equal opportunities policy, and an environmental policy.

ACHIEVEMENTS AND PERFORMANCE

The aims of the charity are to provide and maintain a Village Hall and Recreation ground for public benefit.

Due to the global pandemic, the activities of the were limited to maintaining the site and operating within Government guidelines.

The Trustees have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

FINANCIAL REVIEW

The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day-to-day basis.

DECLARATION

The Trustees declare that they have approved the Trustees' Report.

John Wood (Chairperson – from April 2023)
Signed for and on behalf of
Cookley Playing Field And Village Hall Trustees

Dated: 30 April 2024

COOKLEY PLAYING FIELD AND VILLAGE HALL

ACCOUNTANT'S REPORT TO THE TRUSTEES OF COOKLEY PLAYING FIELD AND VILLAGE HALL

We report on the accounts of the charity for the year ended 31st December 2022, which are set out on pages 2 to 10.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Accountant's statement

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding

of the accounts to be reached.

K.S Accountancy Solutions Limited
Suite 6
Shrubbery House
21 Birmingham Road
Kidderminster
Worcestershire
DY10 2BX

Dated: 30 April 2024

COOKLEY PLAYING FIELD AND VILLAGE HALL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOMING RESOURCES FROM GENERATED FUNDS					
Investment Income	2	53,135	-	53,135	40,901
OTHER INCOMING REOURCES	3	2,175	2,628	4,803	28,643
TOTAL INCOMING RESOURCES		55,310	2,628	57,938	69,544
RESOURCES EXPENDED					
Charitable Activities	5	51,259	-	51,259	65,490
Governance Costs	4	600	-	600	600
Depreciation:	6				
- buildings		10,557	16,643	27,200	27,200
- plant & equipment		7,937	-	7,937	7,937
- fixtures & fittings		1,496	690	2,186	3,446
		19,990	17,333	37,323	38,583
TOTAL RESOURCES EXPENDED		71,849	17,333	89,182	104,673
NET INCOMING RESOURCES BEFORE TRANSFERS		(16,539)	(14,705)	(31,244)	(35,129)
TRANSFER BETWEEN FUNDS		-	-	-	-
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED					
GAINS OR LOSSES		(16,539)	(14,705)	(31,244)	(35,129)
ADJUSTMENT TO OPENING BALANCES		-	-	-	-
NET MOVEMENT IN FUNDS		(16,539)	(14,705)	(31,244)	(35,129)
Balance at 1st January 2022		387,972	653,425	1,041,397	1,076,526
Balance at 31st December 2022		371,433	638,720	1,010,153	1,041,397

COOKLEY PLAYING FIELD AND VILLAGE HALL

**BALANCE SHEET
AT 31ST DECEMBER 2022**

	Note		2022		2021
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	6		973,566		1,010,889
CURRENT ASSETS					
Stocks and Work-In-Progress	7	-		-	
Debtors	8	10,135		19,994	
Cash at Bank and In-Hand		30,125		49,872	
		<u>40,260</u>		<u>69,866</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
	9	<u>3,673</u>		<u>39,358</u>	
NET CURRENT ASSETS/LIABILITIES			<u>36,587</u>		<u>30,508</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,010,153</u>		<u>1,041,397</u>
FUNDS					
	10				
UNRESTRICTED FUNDS			389,780		403,693
RESTRICTED FUNDS			<u>620,372</u>		<u>637,704</u>
			<u>1,010,152</u>		<u>1,041,397</u>

John Wood (Chairperson – from April 2023)
Signed for an on behalf of
Cookley Playing Field and Village Hall Trustees

Dated: 30 April 2024

COOKLEY PLAYING FIELD AND VILLAGE HALL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

i) Basis of accounting

The financial statements are prepared under the historical cost convention (modified to include the revaluation of certain fixed assets) and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities", the Charities Act 2011 and in compliance with the provisions of FRS 102 Section 1A "The Financial Reporting Standard applicable in the UK and the Republic of Ireland".

ii) Income

- Recognition of income. These are included in the Statement of Financial Activities (SoFA) when:
 - the charity become entitled to the income;
 - the trustees are virtually certain they will receive the income;
 - the monetary value can be measured with sufficient accuracy.
- Income with related expenditure. When income has related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.
- Grants and donations. These are only included in the SoFA when the charity has unconditional entitlement to the income.
- Performance related grants. These are only included in the SoFA once the related goods or services have been delivered.
- Investment income. This is included in the SoFA when receivable.
- Volunteer help. The value of any applicable volunteer help received is not included in the accounts but may be referred to in the Trustees' Annual Report.

(iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds, charitable activities and governance costs. Costs of management and administration where applicable are reallocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

(iv) Fixed Assets

Tangible fixed assets for use by the charity are generally capitalised if they can be used for more than one year and are stated at cost less depreciation.

Depreciation is provided at the following annual rates to write off the cost less estimated residual value of the assets over their expected useful economic lives as follows:

Buildings	50 years straight line
Plant and equipment	5% straight line
Fixtures and equipment	12% straight line

In 2019, immovable assets purchased by Cookley Social Club were deemed to be owned by the charity and as such treated as a donation from the Cookley Social Club, with the net book value of such assets as at 1st January 2019 representing the transferred value of these assets.

(v) Stocks and Work-In-Progress

Stocks and work-in-progress, where applicable, are valued at the lower of cost and net realisable value.

(vi) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds arise from grants and donations received to be spent on the buildings and fixtures. They are to be used in accordance with specific restrictions imposed by the donor. The balance in each restricted fund represents the amount still remaining for future expenditure.

COOKLEY PLAYING FIELD AND VILLAGE HALL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

2. INVESTMENT INCOME	2022	2021
	£	£
Rental Income (see below)	53,135	40,878
Bank interest	-	23
	<u>53,135</u>	<u>43,401</u>

RENTAL INCOME	2022	2021
	£	£
Field rents	900	900
Multi-Use Games Area rents	250	404
Sports Club rents	7,000	4,371
Village Hall bookings	44,985	35,078
Wayleave	-	125
	<u>53,135</u>	<u>40,878</u>

3. OTHER INCOMING RESOURCES	Unrestricted	Restricted	2021
	£	£	£
Parish Council	-	1,514	-
Donations	175	-	-
Bricks	-	180	-
Other grants	2,000	934	-
Cookley Bonfire takings contribution	-	-	2,500
Government Grants (COVID related)	-	-	26,143
	<u>2,175</u>	<u>2,628</u>	<u>28,643</u>

4. GOVERNANCE COSTS	2022	2021
	£	£
Accountancy:		
Independent examination/accountancy fees	600	600
	<u>600</u>	<u>600</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

5. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Wages and salaries	17,131		17,131	13,229
Village Hall cleaning and maintenance	8,321		8,321	8,940
Insurances	5,984		5,984	5,516
Telephone and broadband	-		-	-
Water, light and heat	10,630		10,630	10,865
Playing fields maintenance	470		470	840
Park and parklands maintenance	6,762		6,762	9,078
Licenses	2,819		2,819	295
Professional fees	-		-	-
Printing, postage, stationery and advertising	150		150	-
Historic recharges written off	(1,521)		(1,521)	16,409
Sundries	232		232	193
Bank charges	281		281	125
	<u>51,259</u>	<u>-</u>	<u>51,259</u>	<u>65,490</u>

6. FIXED ASSETS

	Buildings	Plant and Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1st January 2022	1,269,269	150,712	81,071	1,501,052
Additions	-	-	-	-
At 31st December 2022	<u>1,269,269</u>	<u>150,712</u>	<u>81,071</u>	<u>1,501,052</u>
Depreciation				
At 1st January 2022	312,316	100,312	77,535	490,163
Charge for the year	27,200	7,937	2,186	37,323
At 31st December 2022	<u>339,516</u>	<u>108,249</u>	<u>79,721</u>	<u>527,486</u>
Net Book Value				
At 31st December 2022	<u>929,753</u>	<u>42,463</u>	<u>1,350</u>	<u>973,566</u>
At 31st December 2021	<u>956,953</u>	<u>50,400</u>	<u>3,536</u>	<u>1,010,889</u>

COOKLEY PLAYING FIELD AND VILLAGE HALL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

7. STOCKS AND WORK-IN-PROGRESS	2022	2021
	£	£
	-	-
	<u>-</u>	<u>-</u>

8. DEBTORS	2022	2021
	£	£
Trade debtors	10,135	19,994
Prepayments and accrued income	-	-
	<u>10,135</u>	<u>19,994</u>

9. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Trade creditors and accruals	3,673	39,358
	<u>3,673</u>	<u>39,358</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Tangible assets	353,194	620,372	973,566
Current assets	40,260	-	40,260
Creditors due within one year	<u>(3,673)</u>	<u>-</u>	<u>(3,673)</u>
	<u>389,781</u>	<u>620,372</u>	<u>1,010,153</u>

11. LAND

The charity purchased 25.895 acres of land for £1,440 on 15th December 1949 where the charity's buildings and principal activities are located. This land is not capitalised on the balance sheet as the Trustees do not anticipate the winding up and future resale of this land and as such its capitalisation is not material to the financial activities of the charity.

12. TRUSTEES REMUNERATION AND EXPENSES

No payments were made in respect of the trustees' remuneration for 2021 or 2022.

There were no other expenses.

COOKLEY PLAYING FIELD AND VILLAGE HALL

England & Wales - Charity number 523206

Accounts

COOKLEY PLAYING FIELD AND VILLAGE HALL

CHARITY NUMBER: 523206

**TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31ST DECEMBER 2021**

COOKLEY PLAYING FIELD AND VILLAGE HALL

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COOKLEY PLAYING FIELD AND VILLAGE HALL

TRUSTEES' ANNUAL REPORT

The Trustees have pleasure in presenting their report and the accounts for the year ended 31st December 2021. The accounts comply with current statutory requirements and the Statement of Recommended Practice "Accounting and Reporting by Charities".

REFERENCE AND ADMINISTRATIVE DETAILS

Cookley Playing Field and Village Hall is a charity registered with the Charity Commission. The charity registration number is 523206. The principal registered address is:

Cookley Playing Fields
Lea Lane
Cookley, Kidderminster
Worcestershire. DY10 3TA

The Trustees serving during the year and since the year end who manage the Charity were as follows:

Sharon Gellatly *	Chairperson	
		<i>* resigned and replaced by John Wood in April 2023</i>
Kay Plant	Secretary	
Jo Bailey	Treasurer	

Other Trustees who have resigned during the year who managed the Charity were as follows:

Ian Benbow	Treasurer	Resigned October 2021
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Other Trustees serving during the year and since the year end were as follows:

Darren Brown	
Amanda Sherrard	
Daryl Preece	
Nigel Taylor	
Yvonne Benbow	
John Wood	Appointed April 2021

The Trustees who have resigned during the year and since the year end were as follows:

Alison Stockford	Resigned March 2021
Amanda Huxtable	Resigned March 2021
Martin Hollings	Resigned March 2021
Tony Murphy	Resigned March 2021
Matthew Ineson	Resigned April 2021
Sue Atkins	Resigned April 2021
John Quinton	Resigned May 2021
David Jones	Resigned June 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is constituted as an unincorporated Association. A governing scheme for the charity named "Cookley Playing Field and Village Hall Charity" formerly known as "Cookley Playing Field Charity" was created on 24th April 2008.

The "Cookley Playing Field and Village Hall Charity" created a head lease for the land and buildings known as "Cookley Village Hall" given to "The Cookley Parish Hall Charity" for 99 years in 2009. "The Cookley Parish Hall Charity" created a sublease of these land and buildings back to the "Cookley Playing Field and Village Hall Charity", given for 99 years in 2009.

COOKLEY PLAYING FIELD AND VILLAGE HALL

TRUSTEES' ANNUAL REPORT

The Cookley Sports Club, a registered members club, operates from the Association's premises and nominates a trustee. The Club pays a rent together with 10% of its profit to the Association.

Trustees are appointed and reappointed at the Annual General Meeting, held in April each year.

New Trustees put themselves forward for election at the AGM (and at subsequent Trustee meetings) and are proposed and seconded. They are then elected on a majority basis. This is in line with the method laid down in the Constitution.

The charity is run by the Trustees who form the Management Committee, meeting regularly to administer the charity.

OBJECTIVES AND ACTIVITIES

The object of the charity is, in the interests of social welfare, to improve conditions of life of the residents of the area and benefit without distinction of political, religious, or other opinions by the provision and maintenance of:

- (i) A village hall for use by the inhabitants, including:
 - meetings, lectures and classes;
 - other forms of recreation and leisure-time occupation

- (ii) A sports recreation field and wider parkland for use by the residents.

The main activities undertaken for the public benefit in relation to these objects are for the provision and upkeep of a playing field site, including changing rooms and a multi-use games area (MUGA) for the use and development of local sports teams, as well as play and recreational areas for the general benefit of local residents. In providing these activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit. The Trustees have taken this guidance into account when making decisions to which the guidance is relevant.

In furtherance of its aims and objectives, the Association has adopted a child protection policy, an equal opportunities policy, and an environmental policy.

ACHIEVEMENTS AND PERFORMANCE

The aims of the charity are to provide and maintain a Village Hall and Recreation ground for public benefit.

Due to the global pandemic, the activities of the were limited to maintaining the site and operating within Government guidelines.

The Trustees have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

FINANCIAL REVIEW

The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day-to-day basis.

DECLARATION

The Trustees declare that they have approved the Trustees' Report.

John Wood (Chairperson – from April 2023)
Signed for and on behalf of
Cookley Playing Field And Village Hall Trustees

Dated: 30 April 2024

COOKLEY PLAYING FIELD AND VILLAGE HALL

ACCOUNTANT'S REPORT TO THE TRUSTEES OF COOKLEY PLAYING FIELD AND VILLAGE HALL

We report on the accounts of the charity for the year ended 31st December 2021, which are set out on pages 2 to 10.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Accountant's statement

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding

of the accounts to be reached.

K.S Accountancy Solutions Limited
Suite 6
Shrubbery House
21 Birmingham Road
Kidderminster
Worcestershire
DY10 2BX

Dated: 30 April 2024

COOKLEY PLAYING FIELD AND VILLAGE HALL

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

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
INCOMING RESOURCES FROM GENERATED FUNDS					
Investment Income	2	40,901	-	40,901	29,291
OTHER INCOMING REOURCES	3	26,143	2,500	28,643	52,714
TOTAL INCOMING RESOURCES		67,044	2,500	69,544	82,005
RESOURCES EXPENDED					
Charitable Activities	5	65,490	-	65,490	68,760
Governance Costs	4	600	-	600	400
Depreciation:	6				
- buildings		10,557	16,643	27,200	27,200
- plant & equipment		7,937	-	7,937	7,937
- fixtures & fittings		2,338	1,108	3,446	4,218
		20,832	17,751	38,583	39,355
TOTAL RESOURCES EXPENDED		86,922	17,751	104,673	108,515
NET INCOMING RESOURCES BEFORE TRANSFERS		(17,378)	(17,751)	(35,129)	(26,510)
TRANSFER BETWEEN FUNDS		-	-	-	-
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED					
GAINS OR LOSSES		(17,378)	(17,751)	(35,129)	(26,510)
ADJUSTMENT TO OPENING BALANCES		-	-	-	-
NET MOVEMENT IN FUNDS		(17,378)	(17,751)	(35,129)	(26,510)
Balance at 1st January 2021		405,350	671,176	1,076,526	1,103,036
Balance at 31st December 2021		387,972	653,425	1,041,397	1,076,526

COOKLEY PLAYING FIELD AND VILLAGE HALL

**BALANCE SHEET
AT 31ST DECEMBER 2021**

	Note	2021	2020
		£	£
FIXED ASSETS			
Tangible Fixed Assets	6	1,010,889	1,049,472
CURRENT ASSETS			
Stocks and Work-In-Progress	7	-	-
Debtors	8	19,994	32,515
Cash at Bank and In-Hand		<u>49,872</u>	<u>37,355</u>
		69,866	69,870
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	9	<u>39,358</u>	<u>42,816</u>
NET CURRENT ASSETS/LIABILITIES		<u>30,508</u>	<u>27,054</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,041,397</u>	<u>1,076,526</u>
FUNDS			
	10		
UNRESTRICTED FUNDS		403,693	421,071
RESTRICTED FUNDS		<u>637,704</u>	<u>655,455</u>
		<u>1,041,397</u>	<u>1,076,526</u>

John Wood (Chairperson – from April 2023)
Signed for an on behalf of
Cookley Playing Field and Village Hall Trustees

Dated: 30 April 2024

COOKLEY PLAYING FIELD AND VILLAGE HALL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

i) Basis of accounting

The financial statements are prepared under the historical cost convention (modified to include the revaluation of certain fixed assets) and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities", the Charities Act 2011 and in compliance with the provisions of FRS 102 Section 1A "The Financial Reporting Standard applicable in the UK and the Republic of Ireland".

ii) Income

- Recognition of income. These are included in the Statement of Financial Activities (SoFA) when:
 - the charity become entitled to the income;
 - the trustees are virtually certain they will receive the income;
 - the monetary value can be measured with sufficient accuracy.
- Income with related expenditure. When income has related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.
- Grants and donations. These are only included in the SoFA when the charity has unconditional entitlement to the income.
- Performance related grants. These are only included in the SoFA once the related goods or services have been delivered.
- Investment income. This is included in the SoFA when receivable.
- Volunteer help. The value of any applicable volunteer help received is not included in the accounts but may be referred to in the Trustees' Annual Report.

(iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds, charitable activities and governance costs. Costs of management and administration where applicable are reallocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

(iv) Fixed Assets

Tangible fixed assets for use by the charity are generally capitalised if they can be used for more than one year and are stated at cost less depreciation.

Depreciation is provided at the following annual rates to write off the cost less estimated residual value of the assets over their expected useful economic lives as follows:

Buildings	50 years straight line
Plant and equipment	5% straight line
Fixtures and equipment	12% straight line

In 2019, immovable assets purchased by Cookley Social Club were deemed to be owned by the charity and as such treated as a donation from the Cookley Social Club, with the net book value of such assets as at 1st January 2019 representing the transferred value of these assets.

(v) Stocks and Work-In-Progress

Stocks and work-in-progress, where applicable, are valued at the lower of cost and net realisable value.

(vi) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds arise from grants and donations received to be spent on the buildings and fixtures. They are to be used in accordance with specific restrictions imposed by the donor. The balance in each restricted fund represents the amount still remaining for future expenditure.

COOKLEY PLAYING FIELD AND VILLAGE HALL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	<u>2021</u>	<u>2020</u>
	£	£
2. INVESTMENT INCOME		
Rental Income (see below)	40,878	29,290
Bank interest	23	1
	<u>40,901</u>	<u>29,291</u>

	<u>2021</u>	<u>2020</u>
	£	£
RENTAL INCOME		
Field rents	900	3,368
Multi-Use Games Area rents	404	2,554
Sports Club rents	4,371	4,411
Village Hall bookings	35,078	18,957
Wayleave	125	-
	<u>40,878</u>	<u>29,290</u>

	Unrestricted	Restricted	<u>2020</u>
	£	£	£
3. OTHER INCOMING RESOURCES			
Parish Council	-	-	1,441
Cookley Sports Club Donation	-	-	5,625
Market Donation	-	-	195
Cookley Bonfire takings contribution	-	2,500	-
Government Grants (COVID related)	26,143	-	45,453
	<u>26,143</u>	<u>2,500</u>	<u>52,714</u>

	<u>2021</u>	<u>2020</u>
	£	£
4. GOVERNANCE COSTS		
Independent examination/accountancy fees	600	400
	<u>600</u>	<u>400</u>

COOKLEY PLAYING FIELD AND VILLAGE HALL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

5. CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Wages and salaries	13,229		13,229	11,682
Village Hall cleaning and maintenance	8,940		8,940	33,057
Insurances	5,516		5,516	5,335
Telephone and broadband	-		-	108
Water, light and heat	10,865		10,865	10,308
Playing fields maintenance	840		840	5,440
Park and parklands maintenance	9,078		9,078	548
Licenses	295		295	1,235
Professional fees	-		-	300
Printing, postage, stationery and advertising	-		-	178
Historic recharges written off	16,409		16,409	448
Sundries	193		193	448
Bank charges	125		125	121
	<u>65,490</u>	<u>-</u>	<u>65,490</u>	<u>68,760</u>

6. FIXED ASSETS

	Buildings	Plant and Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1st January 2021	1,269,269	150,712	81,071	1,501,052
Additions	-	-	-	-
At 31st December 2021	<u>1,269,269</u>	<u>150,712</u>	<u>81,071</u>	<u>1,501,052</u>
Depreciation				
At 1st January 2021	285,116	92,375	74,089	451,580
Charge for the year	27,200	7,937	3,446	38,583
At 31st December 2021	<u>312,316</u>	<u>100,312</u>	<u>77,535</u>	<u>490,163</u>
Net Book Value				
At 31st December 2021	<u>956,953</u>	<u>50,400</u>	<u>3,536</u>	<u>1,010,889</u>
At 31st December 2020	<u>984,153</u>	<u>58,337</u>	<u>6,982</u>	<u>1,049,472</u>

COOKLEY PLAYING FIELD AND VILLAGE HALL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

7. STOCKS AND WORK-IN-PROGRESS	2021	2020
	£	£
	-	-
	<u>-</u>	<u>-</u>

8. DEBTORS	2021	2020
	£	£
Trade debtors	19,994	32,515
Prepayments and accrued income	-	-
	<u>19,994</u>	<u>32,515</u>

9. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Trade creditors and accruals	39,358	42,816
	<u>39,358</u>	<u>42,816</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Tangible assets	373,185	637,704	1,010,889
Current assets	69,866	-	69,866
Creditors due within one year	<u>(39,358)</u>	<u>-</u>	<u>(39,358)</u>
	<u>403,693</u>	<u>637,704</u>	<u>1,041,397</u>

11. LAND

The charity purchased 25.895 acres of land for £1,440 on 15th December 1949 where the charity's buildings and principal activities are located. This land is not capitalised on the balance sheet as the Trustees do not anticipate the winding up and future resale of this land and as such its capitalisation is not material to the financial activities of the charity.

12. TRUSTEES REMUNERATION AND EXPENSES

No payments were made in respect of the trustees' remuneration for 2020 or 2021.

There were no other expenses.

COOKLEY PLAYING FIELD AND VILLAGE HALL

England & Wales - Charity number 523206

Accounts

COOKLEY PLAYING FIELD AND VILLAGE HALL

CHARITY NUMBER: 523206

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31ST DECEMBER 2020**

COOKLEY PLAYING FIELD AND VILLAGE HALL

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COOKLEY PLAYING FIELD AND VILLAGE HALL

TRUSTEES' ANNUAL REPORT

The Trustees have pleasure in presenting their report and the accounts for the year ended 31st December 2020. The accounts comply with current statutory requirements and the Statement of Recommended Practice "Accounting and Reporting by Charities".

REFERENCE AND ADMINISTRATIVE DETAILS

Cookley Playing Field and Village Hall is a charity registered with the Charity Commission. The charity registration number is 523206. The principal registered address is:

Cookley Playing Fields
Lea Lane
Cookley, Kidderminster
Worcestershire. DY10 3TA

The Trustees serving during the year and since the year end who manage the Charity were as follows:

Sharon Gellatly	Chairperson
Kay Plant	Secretary
Ian Benbow	Treasurer

Other Trustees serving during the year and since the year end were as follows:

Darren Brown	
Amanda Sherrard	
Daryl Preece	
Nigel Taylor	
Martin Hollings	Appointed April 2019
Amanda Huxtable	Appointed April 2019
Yvonne Benbow	Appointed April 2019
John Quinton	Appointed April 2020

The Trustees who have resigned during the year and since the year end were as follows:

Megan Gellatly	Resigned April 2019
Joan Kidd	Resigned April 2019
Andrea Holmes	Resigned October 2020
Matthew Ineson	Resigned April 2021
Sue Atkins	Resigned April 2021
David Jones	Resigned June 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is constituted as an unincorporated Association. A governing scheme for the charity named "Cookley Playing Field and Village Hall Charity" formerly known as "Cookley Playing Field Charity" was created on 24th April 2008.

The "Cookley Playing Field and Village Hall Charity" created a headlease for the land and buildings known as "Cookley Village Hall" given to "The Cookley Parish Hall Charity" for 99 years in 2009. "The Cookley Parish Hall Charity" created a sublease of these land and buildings back to the "Cookley Playing Field and Village Hall Charity", given for 99 years in 2009.

The Cookley Sports Club, a registered members club, operates from the Association's premises and nominates a trustee. The Club gives part of its bar takings to the Association.

Trustees are appointed and reappointed at the Annual General Meeting, held in April each year.

COOKLEY PLAYING FIELD AND VILLAGE HALL

TRUSTEES' ANNUAL REPORT

New Trustees put themselves forward for election at the AGM (and at subsequent Trustee meetings) and are proposed and seconded. They are then elected on a majority basis. This is in line with the method laid down in the Constitution.

The charity is run by the Trustees who form the Management Committee, meeting regularly to administer the charity.

OBJECTIVES AND ACTIVITIES

The object of the charity is, in the interests of social welfare, to improve conditions of life of the inhabitants of the area and benefit without distinction of political, religious, or other opinions by the provision and maintenance of:

- (i) A village hall for use by the inhabitants, including:
 - meetings, lectures and classes;
 - other forms of recreation and leisure-time occupation

- (ii) A recreation ground for use by the inhabitants.

The main activities undertaken for the public benefit in relation to these objects are for the provision and upkeep of a playing field site, including changing rooms and a multi-use games area for the use and development of local sports teams, as well as play and recreational areas for the general benefit of local inhabitants. In providing these activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit. The Trustees have taken this guidance into account when making decisions to which the guidance is relevant.

In furtherance of its aims and objectives, the Association has adopted a child protection policy, an equal opportunities policy, and an environmental policy.

ACHIEVEMENTS AND PERFORMANCE

The aims of the charity are to provide and maintain a Village Hall and Recreation ground for public benefit.

The charity has achieved these aims during the past year in several ways. The Village Hall has had an air conditioning system installed for the comfort of users. The multi-use games area has been completely resurfaced and the football pitches have had continual groundwork carried out to improve the surfaces over time.

The Trustees have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

FINANCIAL REVIEW

The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day-to-day basis.

DECLARATION

The Trustees declare that they have approved the Trustees' Report.

Sharon Gellatly (Chairperson)
Signed for and on behalf of
Cookley Playing Field And Village Hall Trustees

Dated: 17th October 2021

COOKLEY PLAYING FIELD AND VILLAGE HALL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COOKLEY PLAYING FIELD AND VILLAGE HALL

I report on the accounts of the charity for the year ended 31st December 2020, which are set out on pages 2 to 10.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met: or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Concannon

Paul Concannon
K.S Accountancy Solutions Limited
Suite 6
Shrubbery House
21 Birmingham Road
Kidderminster
Worcestershire
DY10 2BX

Dated: 16th October 2021

COOKLEY PLAYING FIELD AND VILLAGE HALL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
INCOMING RESOURCES FROM GENERATED FUNDS					
Investment Income	2	29,291	-	29,291	62,326
OTHER INCOMING REOURCES					
	3	51,273	1,441	52,714	46,554
TOTAL INCOMING RESOURCES		80,564	1,441	82,005	108,880
RESOURCES EXPENDED					
Charitable Activities	5	90,122	17,993	108,115	137,185
Governance Costs	4	400	-	400	400
TOTAL REOURCES EXPENDED		90,522	17,993	108,515	137,585
NET INCOMING RESOURCES BEFORE TRANSFERS		(9,958)	(16,552)	(26,510)	(28,705)
TRANSFER BETWEEN FUNDS		-	-	-	-
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED					
GAINS OR LOSSES		(9,958)	(16,552)	(26,510)	(28,705)
ADJUSTMENT TO OPENING BALANCES		-	-	-	-
NET MOVEMENT IN FUNDS		(9,958)	(16,552)	(26,510)	(28,705)
Balance at 1st January 2020		415,308	687,728	1,103,036	1,131,741
Balance at 31st December 2020		405,350	671,176	1,076,526	1,103,036

COOKLEY PLAYING FIELD AND VILLAGE HALL

**BALANCE SHEET
AT 31ST DECEMBER 2020**

	Note	2020	2019
		£	£
FIXED ASSETS			
Tangible Fixed Assets	6	1,049,472	1,083,202
CURRENT ASSETS			
Stocks and Work-In-Progress	7	-	-
Debtors	8	32,515	66,157
Cash at Bank and In-Hand		<u>37,355</u>	<u>55,838</u>
		69,870	121,995
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	9	<u>42,816</u>	<u>102,161</u>
NET CURRENT ASSETS/LIABILITIES		<u>27,054</u>	<u>19,834</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>1,076,526</u></u>	<u><u>1,103,036</u></u>
FUNDS			
	10		
UNRESTRICTED FUNDS		421,071	429,588
RESTRICTED FUNDS		655,455	673,448
		<u><u>1,076,526</u></u>	<u><u>1,103,036</u></u>

Sharon Gellatly (Chairperson)
Signed for an on behalf of
Cookley Playing Field and Village Hall Trustees

Dated: 17th October 2021

COOKLEY PLAYING FIELD AND VILLAGE HALL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

i) Basis of accounting

The financial statements are prepared under the historical cost convention (modified to include the revaluation of certain fixed assets) and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities", the Charities Act 2011 and in compliance with the provisions of FRS 102 Section 1A "The Financial Reporting Standard applicable in the UK and the Republic of Ireland".

ii) Income

- Recognition of income. These are included in the Statement of Financial Activities (SoFA) when:
 - the charity become entitled to the income;
 - the trustees are virtually certain they will receive the income;
 - the monetary value can be measured with sufficient accuracy.
- Income with related expenditure. When income has related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.
- Grants and donations. These are only included in the SoFA when the charity has unconditional entitlement to the income.
- Performance related grants. These are only included in the SoFA once the related goods or services have been delivered.
- Investment income. This is included in the SoFA when receivable.
- Volunteer help. The value of any applicable volunteer help received is not included in the accounts but may be referred to in the Trustees' Annual Report.

(iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds, charitable activities and governance costs. Costs of management and administration where applicable are reallocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

(iv) Fixed Assets

Tangible fixed assets for use by the charity are generally capitalised if they can be used for more than one year and are stated at cost less depreciation.

Depreciation is provided at the following annual rates to write off the cost less estimated residual value of the assets over their expected useful economic lives as follows:

Buildings	50 years straight line
Plant and equipment	5% straight line
Fixtures and equipment	12% straight line

In 2019, immovable assets purchased by Cookley Social Club were deemed to be owned by the charity and as such treated as a donation from the Cookley Social Club, with the net book value of such assets as at 1st January 2019 representing the transferred value of these assets.

(v) Stocks and Work-In-Progress

Stocks and work-in-progress, where applicable, are valued at the lower of cost and net realisable value.

(vi) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds arise from grants and donations received to be spent on the buildings and fixtures. They are to be used in accordance with specific restrictions imposed by the donor. The balance in each restricted fund represents the amount still remaining for future expenditure.

COOKLEY PLAYING FIELD AND VILLAGE HALL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

2. INVESTMENT INCOME	2020	2019
	£	£
Rental Income (see below)	29,290	62,325
Cookley Sports Club takings contribution	-	-
Bank interest	1	1
	29,291	62,326

RENTAL INCOME	2020	2019
	£	£
Field rents	3,368	3,960
Multi-Use Games Area rents	2,554	4,329
Sports Club rents	4,411	7,000
Village Hall bookings	18,957	46,902
Wayleave	-	134
	29,290	62,325

3. OTHER INCOMING RESOURCES	Unrestricted	Restricted	2019
	£	£	£
Parish Council	-	1,441	2,884
Cookley Sports Club for Immovale Assets	-	-	43,670
Cookley Sports Club Donation	5,625	-	-
Market Donation	195	-	-
Government Grants (COVID related)	45,453	-	-
	51,273	1,441	46,554

4. GOVERNANCE COSTS	2020	2019
	£	£
Accountancy:		
Independent examination/audit fees	400	400
	400	400

COOKLEY PLAYING FIELD AND VILLAGE HALL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

5. CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2020 £	2019 £
Bookings Manager	11,682		11,682	12,274
Village Hall cleaning and maintenance	33,057		33,057	38,241
Insurances	5,335		5,335	5,489
Telephone and broadband	108		108	275
Water, light and heat	10,308		10,308	13,313
Playing fields maintenance	5,440		5,440	14,781
Park and parklands maintenance	548		548	1,641
Licenses	1,235		1,235	1,235
Professional fees	300		300	519
Stationery and advertising	178		178	234
Sundries	448		448	475
Donation – Bowls equipment	-		-	3,695
Donation – Cricket equipment	-		-	2,500
Bank charges	121		121	179
Depreciation – buildings	10,557	16,643	27,200	27,366
Depreciation - plant & equipment	7,937		7,937	7,769
Depreciation - fixtures & fittings	2,868	1,350	4,218	7,199
	<u>90,122</u>	<u>17,993</u>	<u>108,115</u>	<u>137,185</u>

6. FIXED ASSETS

	Buildings £	Plant and Equipment £	Fixtures and fittings £	Total £
Cost				
At 1st January 2020	1,269,269	145,087	81,071	1,495,427
Additions	-	5,625	-	5,625
At 31st December 2020	<u>1,269,269</u>	<u>150,712</u>	<u>81,071</u>	<u>1,501,052</u>
Depreciation				
At 1st January 2020	257,916	84,438	69,871	412,225
Charge for the year	27,200	7,937	4,218	39,355
At 31st December 2020	<u>285,116</u>	<u>92,375</u>	<u>74,089</u>	<u>451,580</u>
Net Book Value				
At 31st December 2020	<u>984,153</u>	<u>58,337</u>	<u>6,982</u>	<u>1,049,472</u>
At 31st December 2019	<u>1,011,353</u>	<u>60,649</u>	<u>11,200</u>	<u>1,083,202</u>

COOKLEY PLAYING FIELD AND VILLAGE HALL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

7. STOCKS AND WORK-IN-PROGRESS	2020	2019
	£	£
	-	-

8. DEBTORS	2020	2019
	£	£
Trade debtors	32,515	66,157
Prepayments and accrued income	-	-
	<u>32,515</u>	<u>66,157</u>

9. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Trade creditors and accruals	42,816	102,161
	<u>42,816</u>	<u>102,161</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Tangible assets	394,017	655,455	1,049,472
Current assets	69,870	-	69,870
Creditors due within one year	(42,816)	-	(42,816)
	<u>421,071</u>	<u>655,455</u>	<u>1,076,526</u>

11. LAND

The charity purchased 25.895 acres of land for £1,440 on 15th December 1949 where the charity's buildings and principal activities are located. This land is not capitalised on the balance sheet as the Trustees do not anticipate the winding up and future resale of this land and as such its capitalisation is not material to the financial activities of the charity.

12. TRUSTEES REMUNERATION AND EXPENSES

No payments were made in respect of the trustees' remuneration for 2019 or 2020.

There were no other expenses.