

# **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 £
<b>INCOMING RESOURCES FROM GENERATED FUNDS</b>					
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
<b>RESOURCES EXPENDED</b>					
Charitable Activities	5	90,122	17,993	108,115	137,185
Governance Costs	4	400	-	400	400
TOTAL RESOURCES 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		-	-	-	-
<b>NET INCOMING RESOURCES BEFORE OTHER RECOGNISED</b>					
<b>GAINS OR LOSSES</b>		(9,958)	(16,552)	(26,510)	(28,705)
ADJUSTMENT TO OPENING BALANCES		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		(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>1,076,526</u>	<u>1,103,036</u>
FUNDS			
	10		
UNRESTRICTED FUNDS		421,071	429,588
RESTRICTED FUNDS		655,455	673,448
		<u>1,076,526</u>	<u>1,103,036</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

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

	2020	2019
	£	£
<b>RENTAL INCOME</b>		
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
	<u>29,290</u>	<u>62,325</u>

	Unrestricted	Restricted	2019
	£	£	£
<b>3. OTHER INCOMING RESOURCES</b>			
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	-	-
	<u>51,273</u>	<u>1,441</u>	<u>46,554</u>

	2020	2019
	£	£
<b>4. GOVERNANCE COSTS</b>		
Accountancy:		
Independent examination/audit fees	400	400
	<u>400</u>	<u>400</u>

**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
	90,122	17,993	108,115	137,185

**6. FIXED ASSETS**

	Buildings £	Plant and Equipment £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1st January 2020	1,269,269	145,087	81,071	1,495,427
Additions	-	5,625	-	5,625
At 31st December 2020	1,269,269	150,712	81,071	1,501,052
<b>Depreciation</b>				
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	285,116	92,375	74,089	451,580
<b>Net Book Value</b>				
At 31st December 2020	984,153	58,337	6,982	1,049,472
At 31st December 2019	1,011,353	60,649	11,200	1,083,202

## 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.