

**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

### CONTENTS

	<b>Pages</b>
Trustees' Annual Report	2 – 3
Accountants Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 – 10

## 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 £
<b>INCOMING RESOURCES FROM GENERATED FUNDS</b>					
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
<b>RESOURCES EXPENDED</b>					
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		-	-	-	-
<b>NET INCOMING RESOURCES BEFORE OTHER RECOGNISED</b>					
<b>GAINS OR LOSSES</b>		(17,378)	(17,751)	(35,129)	(26,510)
ADJUSTMENT TO OPENING BALANCES		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		(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 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**

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

	2021	2020
	£	£
<b>RENTAL INCOME</b>		
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	2020
	£	£	£
<b>3. OTHER INCOMING RESOURCES</b>			
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>

	2021	2020
	£	£
<b>4. GOVERNANCE COSTS</b>		
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
	65,490	-	65,490	68,760

### 6. FIXED ASSETS

	Buildings	Plant and Equipment	Fixtures and fittings	Total
	£	£	£	£
<b>Cost</b>				
At 1st January 2021	1,269,269	150,712	81,071	1,501,052
Additions	-	-	-	-
At 31st December 2021	1,269,269	150,712	81,071	1,501,052
<b>Depreciation</b>				
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	312,316	100,312	77,535	490,163
<b>Net Book Value</b>				
At 31st December 2021	956,953	50,400	3,536	1,010,889
At 31st December 2020	984,153	58,337	6,982	1,049,472

# 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
£	£

-	-
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### 8. DEBTORS

2021	2020
£	£

Trade debtors

19,994	32,515
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Prepayments and accrued income

-	-
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19,994	32,515
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### 9. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

2021	2020
£	£

Trade creditors and accruals

39,358	42,816
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39,358	42,816
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### 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	(39,358)	-	(39,358)
	403,693	637,704	1,041,397

### 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.