

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

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

	2024	2023
	£	£
RENTAL INCOME		
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
	<u>74,749</u>	<u>79,626</u>

	Unrestricted	Restricted	2023
	£	£	£
3. OTHER INCOMING RESOURCES			
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
	<u>-</u>	<u>20,116</u>	<u>41,033</u>

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

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
	74,616	-	74,616	79,425

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)

At 31st December 2024	1,269,269	154,712	118,661	1,542,642
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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

At 31st December 2024	393,916	124,423	83,127	601,466
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Net Book Value

At 31st December 2024	875,353	30,289	35,534	941,176
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At 31st December 2023	902,553	38,426	39,839	980,818
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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
	£	£
	-	-

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

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

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
	1,021	9,217

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted	Restricted	Total
	£	£	£
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)
	352,120	641,786	993,906

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.