

EYE PLAYING FIELD ASSOCIATION CHARITY NO. 1012697

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 28TH FEBRUARY 2022

The Trustees submit their annual report for the year ending 28th February 2022.

This financial year held many challenges due to the Global Pandemic of Covid 19 continuing through the year and formulating plans to live with the ongoing uncertainty.

Due to the continual spread of the Covid 19 virus we were required to restrict use of the centre, even the playing fields were restricted for use, only allowing use later in the year.

With social distancing being adhered to the centre remained closed until it could legally open with Risk Assessments carried out to protect both the public and the trustees.

The hall area was marked out to highlight social distance along with posters. Antibacterial hand and surface cleaners, along with masks were mandatory amongst all who used the premises. These measures were all for the limited hirers we had during the couple of months we were allowed to open.

Moors Watering Hole Ltd which is the bar within the lounge area was affected as expected and was bolstered with the Covid 19 grants we received to allow for wastage of out-of-date stock. The donation received from the bar was £2020.79, which was £20.79 more than the Covid grant used.

We received grants within this financial year for Small Business Covid relief, plus Grants for the new playground renovations which were 2/3 completed in late 2021. The Playground has been a success for the young and not so young of Eye.

The main gas boiler was installed by British Gas in 2019 and payment was completed within this financial year.

There are many programmes of improvements and activities Covid 19 restrictions allowing. The committee is willing to participate and fulfil the needs of our great facility. We are also always happy to welcome new volunteers/trustees.

**Independent Examiner's Report to the Trustees of
Eye Playing Field Association Charity – year ended
28 February 2022**

Registered Charity No: 1012697

Receipts in the Year: £88,185.59

Payments in the Year: £93,533.65

Reserves as at 28 February 2022: £30,692.77

1. Respective responsibilities of Trustees and Independent Examiner.

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Trustees require an independent examination.

As the Independent Examiner it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act 2011.
- b) follow all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act and state whether particular matters have come to my attention.

2. Report for the year ended 28 February 2022.

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TREVOR BROWN CPFA Internal Audit Services
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The Charity Commission records the Conveyance under the Governing Document (Trust Deed) being dated 24 December 1970, the scheme sealed as at 20 November 1991 and Registration with the Commission on 14 July 1992. The Area of Benefit is the Borough of Eye in the County of Suffolk.

The aims and activities of the Charity are to provide Buildings, Facilities and Open Space at the *'Recreation Ground for the benefit of the inhabitants of the Borough of Eye in such manner as the Committee of Management from time to time shall think fit for General Charitable Purposes, Amateur Sport and Recreation'*.

Transactions for both income and expenditure in the year of account were examined on a sample basis. An accounting system is in place with detailed breakdown of receipts and payments recorded within the system. Satisfactory documentation and records are maintained and payments are supported by appropriate paperwork.

The following observations are made:

- a) The Charity's Accounts for the year ending 28 February 2021 were signed by the Chairman on 27 April 2022 on behalf of all the Trustees.
- b) The Form CC16a to be submitted to the Charity Commission has been completed by the Treasurer and displays a summary of the accounts for the year 2021/22 with comparative figures for the previous accounting year, 2020/21.
- c) The Charity holds Current Accounts with Barclays Bank under the description of:
 - Eye Playing Field Association Current Account (£1,655.08 as at 28 February 2022) - Playground Current Account (£14,433.63 as at 28 February 2022).

The Current Accounts accordingly totalled £16,088.71 as at 28 February 2022.

The Independent Examiner's Report for the previous year highlighted that Barclays Bank had closed the Show (Fun Day) Account in October 2020 following nil transactions over the previous two years. On 27 April 2021 the Charity's Authorised Signatories wrote to Barclays Bank's Dormancy and Servicing Team to obtain recovery to the Charity of the £2,013.56 in the account. The Independent Examiner noted that the amount of £2,013.56 was repaid by Barclays Bank into the Charity's Current Account on 13 October 2021.

- d) The Charity holds one Deposit (Saver) Account at Barclays Bank. The Account stood at £14,604.06 as at 28 February 2022.

- e) The Independent Examiner has confirmed that the End-of-Year Accounts were correctly balanced and were supported by bank statements.
- f) Overall Receipts were recorded as £88,185.59 in the 2021/22 year of account (compared to £27,037.00 in the previous year) and reflected (inter alia) the receipt of Grants for the Playground Renovation and Covid Relief. Receipts from the Hiring of Premises and Playing Field (£8,245) increased in the year (from £3,727 in 2020/21) following the recovery from the restrictions imposed due to the Covid-19 pandemic. The Report of the Trustees for the 2021/22 year of account stresses the challenges faced by the Charity as a result of the pandemic continuing through the year and formulating plans to live with the ongoing uncertainty.
- g) The Capital and Reserves balance at the year-end 28 February 2022 amounted to £30,693 (compared to £36,041 at the end of the previous year) and reflected the overall deficit of £5,348 in the 2021/22 year of account. As at 28 February 2022 there remained sufficient reserves and contingency sums to meet, within reason, any unforeseen items of expense that may occur.
- h) The Charity is registered with the Information Commissioner's Office (ICO) for Local Charity purposes (Registration ZA657485, expiring 11 February 2023). The registration fee for 2021/22 was paid by direct debit on 11 February 2022.
- i) The Charity is not registered with HMRC for VAT purposes. The Treasurer has confirmed that the Trustees have previously considered the VAT issue and resolved that registering for VAT would not be of benefit to the Charity.
- j) The Charity does not maintain an Asset Register listing the buildings, equipment and machinery under the ownership of the Charity (all records are maintained within the Cashbook only). **The Independent Examiner recommended in his report dated 12 August 2019 that the Charity should construct a separate Asset Register which describes each asset held and (where possible) lists details of the date of purchase, the purchase cost, location, insurance value, and (when applicable) the date of disposal and reason for disposal. The Treasurer confirmed during this current independent examination that an Asset Register is not yet in place. Accordingly, the earlier recommendation remains outstanding and the Trustees are again urged to consider the construction of an Asset Register as soon as practicably possible in order to enhance the control over the assets held by the Charity.**
- k) Insurance was in place in the year, effected through CAS Insurance for the period 31 May 2021 to 30 May 2022 at a cost of £1,518.85 under a long-term undertaking expiring 30 May 2023. Employer's Liability cover and Public Liability cover each stood at £10m. The policy included cover for Buildings and Contents and a Ride on Mower. **The Treasurer confirmed that Fidelity Insurance cover is not in place. As explained in last year's Independent Examiner's Report, Guidance has been issued by the Charity Commission regarding the range of additional insurance cover many Charities have in place (such as Fidelity Insurance and Trustee Indemnity Insurance). The Trustees should consider whether any additional insurance cover**

may be appropriate for the Eye Playing Field Charity. The Charity Commission stresses that Fidelity insurance cover does not imply any mistrust of employees, volunteers or Trustees but reflects a professional duty to protect the Charity's resources and reputation.

- l) The Council's financial administration, including the preparation of the year-end financial statement, is undertaken by the Treasurer using an Excel Spreadsheet. Purchase invoices are held as Transaction Folios in Voucher number order and also in alphabetical order for control purposes and ease of reference. An audit trail is secured by means of voucher numbers being noted on each invoice and cheque numbers (where applicable) listed on the copy paid accounts. Voucher references, the method of payment, the date of payment, the Payee and a note of the reason for the payment or receipt together with a running total of the bank balances are listed in the Excel Spreadsheet to secure the necessary financial control over transactions and to provide clear evidence of each payment and receipt.
- m) The Treasurer maintains an appropriate Debtors system which provides for a detailed Aged Debtors Analysis which can be used effectively to monitor outstanding debts. The Analysis as at February 2022 displayed outstanding debts of £1,017.50 with a £50 overpayment, giving a net total of £967.50. The Treasurer confirmed to the Independent Examiner that the debts outstanding as at 28 February 2022 have since been settled.
- n) The Annual Return and Accounts for the previous year ended 28 February 2021 are recorded by the Charity Commission as having been received on 23 September 2021, within the required timeframe. The Charity Commission has recorded that the Accounts have been qualified on the basis of the Independent Examiner's Report dated 24 July 2021.
- o) The Independent Examiner discussed with the Treasurer any issues (potential legal liabilities, financial or administrative issues) which the Charity faces which could impact upon the future finances or income streams of the Charity. The pandemic continued to impact upon the revenue streams of the Charity during the first part of the year 2021/22. The Treasurer confirmed that British Gas had replaced the main gas boiler and that payment was made by 12 monthly instalments during the year 2021/22. The Treasurer also confirmed to the Independent Examiner that a project relating to the garden and fence for the Playground was planned and would be funded from the Playground Account and that she was not aware of any further liabilities (financial or otherwise) that may impact upon the future financial standing of the Charity.

3. Basis of independent examiner's report.

My examination was carried out in accordance with the applicable 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 the Treasurer to the Charity and 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.

4. Independent Examiner's statement.

In connection with my examination:

- a) I confirm that no material matters have come to my attention which gives me cause to believe that in any material respect the accounting records were not kept in accordance with Section 130 of the Charities Act 2011 or the accounts did not accord with the accounting records or comply with the applicable requirements concerning the form and content of accounts.

- b) I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report (other than those matters already listed at item 2 above) in order to enable a proper understanding of the accounts to be reached.

Trevor Brown
Chartered Institute of Public Finance and Accountancy
11 May 2022



Charity Name Eye Playing Field Association	Number 1012697
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CC16a

Receipts and payments accounts

For the period from	Period start date 1st March 2021	To	Period end date 28th February 2022
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £	
A1 Receipts						
		-	-	-		
Premises and playing field hire	8,245	-	-	8,245	3,727	Covid closures
Eye Family Fun Day	-	-	-	-	-	
Cinema at Eye	-	-	-	-	-	
Miscellaneous	37	-	-	37	90	
Subscriptions	215			215	-	
Donations	2,391	-	-	2,391	76	
Grants	8,096	-	-	8,096	17,612	Covid grants
Moors Playground Renovation	-	69,199	-	69,199	5,517	Playground grants
Bar	-	-	-	-	-	
Bank Interest	2	-	-	2	15	
Sale of equipment	-	-	-	-	-	
Sub total (Gross income for AR)	18,986	69,199	-	88,186	27,037	

A2 Asset and investment sales, (see table).

	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-

Total receipts	18,986	69,199	-	88,186	27,037	-
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A3 Payments

Hall expenses	152	-	-	152	68	
Buildings Repairs & Maintenance	2,411	-	-	2,411	1,809	
Playing Field	4,696	-	-	4,696	3,066	
Car Park & Drive	38	-	-	38	340	
Eye Family Fun Day	-	-	-	-	-	
Cinema at Eye	-	-	-	-	-	
Equipment	12,758	-	-	12,758	294	Purchase new boiler
Utilities	6,396	-	-	6,396	7,038	
Business Rates	193	-	-	193	-	
Insurance	1,519	-	-	1,519	1,486	
Licences & Legal	1,886	-	-	1,886	544	
Admin	271	-	-	271	179	
Moors Playground Renovation	-	61,050	-	61,050	6,000	Purchase playground Equip
Loan to Bar Company	-	-	-	-	-	
Bank Charges	114	-	-	114	67	
Miscellaneous	2,048	-	-	2,048	2,222	
Sub total	32,484	61,050	0	93,534	22,977	0

A4 Asset and investment purchases, (see table)						
					-	-
					-	-
Sub total					-	-
Total payments	32,484	61,050	-	93,534	22,977	0
Net of receipts/(payments)	- 13,497	8,149	-	- 5,348	4,060	- 0
A5 Transfers between funds			-	-	-	
A6 Cash funds last year end	29,757	6,284	-	36,041	31,981	
Cash funds this year end	16,260	14,433	-	30,693	36,041	- 0


Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Petty Cash	-	-	-
	Current Accounts	1,656	14,433	-
	Savings Account	14,604	-	-
	Total cash funds	16,260	14,433	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds	Restricted funds	Endowment funds
		to nearest £	to nearest £	to nearest £
B2 Other monetary assets		-	-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
 Kevin Crispin Chairman	27 th April 2022