Wheatley Playing Field Trust

Registered Charity: Number 1162945

Financial Statements for the period ended 31 March 2026

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The Parish Office
The Merry Bells
89 High Street
Wheatley
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OX33 1XP

WHEATLEY PLAYING FIELD TRUST

Annual Report of the trustees for the period ending 31st March 2026

The trustees present their annual report and financial statements for the period ended 31 March 2026. The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Wheatley Playing Field Trust is a Charitable Incorporated Organisation that was incorporated on 31st July 2015 with the registered charity number 1162945.

OUR AIMS

The promotion of community participation in healthy recreation and the advancement of education for the benefit of the inhabitants of the Parish of Wheatley and the neighbouring community by the provision of facilities, including a pavilion and changing rooms, for playing rugby, football, cricket, tennis and netball in the first instant and to develop facilities for other sports and pastimes.

OUR OBJECTIVES

The charity's objectives are the provision and maintenance of the pavilions and playing fields for the use of the inhabitants of the Parish of Wheatley and its neighbouring community without distinction of political, religious or other opinions, including use for sport and for other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants.

The Wheatley Parish Council Playing Field at Holton is a well-established resource based in Oxfordshire, approximately 5 miles east of the city of Oxford. For 42 years, from 1973, the playing field was subject to a joint user agreement and was funded by both the Wheatley Parish Council and Oxfordshire County Council. Since taking over the management of the playing field on 1st September 2015, the Trust has continued throughout this year to take steps to maintain the quality of the playing surfaces whilst continuing the recovery of users from the coronavirus pandemic.

The facilities comprise two pavilions, a clubhouse, numerous football pitches to suit most age groups, rugby pitches, a first-class artificial cricket wicket and tennis courts. There are markings and facilities for two netball courts and additional provisions for athletics during the summer for the local school. One grass pitch has floodlights for training. We also have portable rechargeable floodlights to enable different ages to train at the same time on different parts of the field.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Trustees make regular visits to inspect the buildings and grounds under the terms of essential maintenance. During the year regular flushing of water systems was carried out and the annual boiler and fire extinguisher servicing together with fire alarm testing maintained. With men's football sharing the top pavilion, the now redundant showers in the lower pavilion were put out of community use. Even so, water testing in February showed signs of bacterial contamination resulting in cleaning and disinfecting and retesting.

Another wet winter and spring saw more games cancelled and again molehills encroached onto several pitches. It took several weeks to quell the activity. The shallow mole runs are liable to sinking causing possible turned ankles.

The demand for junior cricket seems low and is prohibited by the due to lack of volunteers and the cost of insurance for a small number. The only cricket played was by Wheatley Park School.

Netball did not run this year, volunteers having moved elsewhere

The principal users of Wheatley Playing Fields continue to be education, football, cricket, rugby and tennis. Club tennis has folded and club cricket now play at other facilities.

This year the main users were Wheatley Park School (approx 1000 students), Wheatley Rugby Club (35 members), Wheatley FC running teams from minis to U16 plus 1 adult men's team, Wheatley Oaks FC running women's over 30's football and 50 registered community tennis players. Ten soccer pitches, one full size, one youth size, two 9v9 size, three 7v7 size and two 5v5 size, albeit some pitches within pitches, one rugby pitch and a floodlit training pitch were maintained for all users. The field on the school site was marked for junior football included in these totals. Training grids were used predominantly by Wheatley Park School and mini soccer. In the summer the fields were marked for athletics and tarmac courts used for netball and then community tennis from Easter until late summer. Wheatley Park School hosted a cyclo-cross event in October

Wheatley FC continued to expand to cover all ages from minis to U16 teams and the men's side moving to playing on Saturdays. By the end of the season, we again had ten different soccer pitches marked out and hosted some 800 young players in the tournament in May. Some of the growth was partly due to neighbouring villages losing access to their local facilities.

Wheatley Oaks FC continued to provide football to women over 30. Wheatley Park School hosted several after school girls football matches.

Walking football came to a stop during the long hot summer, and never restarted after the holidays, mainly due to low availability and retirements.

Wheatley Rugby Club played only one league game due to lack of players at the start of the season. A number of regular players had become unavailable due to career changes, injury or departure to university. However, numbers remained strong enough for weekly training and gym sessions. Wheatley Rugby Club maintains and uses the converted cricket tea area gym, with weights and rowing and cycling machines.

All winter sports clubs train in the evenings between July and May, such that every night Monday to Thursday and sometimes Friday is fully booked. The portable floodlights enabled sessions to overlap and take place away from the heavily used training pitch.

Community tennis was made available between Easter and September.

Oxfordshire Play Association in conjunction with Wheatley Parish Council has planned another play day for July.

The trustees continue to maintain a website www.wheatleyplayingfieldtrust.co.uk that explains what the Trust does, invites comment and contains contact information. The website contains a calendar of bookings and local team fixtures and was updated regularly during the year.

All of the Trust documents, correspondence, meeting minutes and details of bookings are backed up onto an online account that can be accessed by any trustee so that records are safeguarded from loss on personal computers. The Trust is registered with the ICO under GDPR. The Trust has CCTV round the buildings and updates its registration with the ICO annually.

This year, the Trust was able to maintain the level of maintenance to the level previously carried out and was able to do all the works felt necessary to sustain the fields at the previous standard. All the pitches were decompacted, the football pitch top dressed and the training pitch fertilised. Having converted the cricket square into a first-class all-weather strip, we were able to again reconfigure football pitches to account for the larger sies needed for older age groups. The long hot dry spell meant brown fields, but the grass soon recovered showing no loss of cover thus justifying the previous maintenance.

Our electricity supplier went into administration in November, but we were able to swiftly take out new 1-year contracts by early December, albeit at higher rates, but with a new customer credit for each account. The volatility of gas and electricity prices on the open market saw a fortunate renewal of gas contacts for 2 years in February at a lower rate than previous, just before the middle east conflict started to raise prices again.

GDPR

The trustees continue to evaluate the Trust's data use and retention policy and develop a data protection policy following the guidelines of the ICO's self-assessment toolkit. The policy is published on our website and data retention notices applied to any communication requesting personal information. The Trust evaluates its situation and renewed registration with the ICO under GDPR including an extension to cover the CCTV.

ENVIRONMENTAL INITIATIVES

The trustees recognise that, because of their structure, the existing buildings are extremely poor users of energy, with all controls manually operated. All light fittings are LED and both pavilion boilers fitted with time controls on heating and hot water. Even so, the lower boiler failed in October due to internal corrosion caused by a roof leak and was costly to repair. Because showers in the lower pavilion are no longer required by any user group and because the water storage tanks leaking have damaged the tank platform it meant the boiler had to heat 100 gallons of water to serve six hand basins. The trustees proposed to Wheatley Parish Council that the whole lower pavilion be drained down and pipework decommissioned. A new small efficient combi boiler would service the 2-year-old heating system and provide hot water on demand, thus alleviating the issues with stagnation in storage tanks and reducing energy costs.

As part of water saving, all urinals have been converted to waterless systems.

Eventually the final electric meter was converted to "smart" so all gas and electricity readings are in theory remotely taken, although issues do arise.

Wheatley Parish Council again planted more tree and hedge saplings donated by the Woodland Trust, but high winds again saw most of the protective sleeves blown away with the saplings. Existing ash trees are monitored for die-back.

FUTURE PLANS

The Trust resolved with SODC the misrepresentation of the state of pitches in its Playing Pitch Strategy.

Wheatley Parish Council having shelved plans for replacement buildings commissioned a building survey to determine what repairs need to be done to keep the buildings serviceable of the near future. In light of certain comments being reiterated from the 2016 survey, the Trust took further steps to engage a structural engineer to investigate the structural stability. Invasive excavations around several columns proved extensive rot in two. Our engineer designed local repairs and tenders for repair during the summer holidays have been sent out by Wheatley Parish Council. Repairs will extend the life of the lower pavilion by 10 years.

Wheatley Playing Field Trust was identified as a major stakeholder in a 10-Year Development Plan for Sport and Leisure in the local communities. The purpose of a sports and leisure strategy is to provide a clear plan to increase participation in physical activity and improve the health and well-being of the local communities. It aims to ensure that sports facilities and green spaces are well-maintained and accessible to all residents, while supporting local clubs and promoting inclusivity. Overall, the strategy will help guide investment and decision-making to create a more active, connected, and healthier parishes.

The financial mitigation for loss of pitches at Oxford Brookes University was largely set out in a Section 106 document accompanying the planning appeal, and discussions between Wheatley Parish Council and SODC have included the implications in the 10-year strategy. Sport England and the RFU may have secured a future promise of substantial 106 money from a large development within the catchment area.

FINANCES

With a lease, the Trust reinvests all the income from users in the facilities and is now able to seek outside money for improvements.

The Trust subscribes to and maintains an online accounting system. This allows all of financial records to be stored in the cloud and not on any individual's personal computer.

Revenue income is derived from the charges levied on users of the facilities. Expenditure of this user income has been on ground maintenance, utility bills, upkeep of buildings, but not repairs that are the responsibility of Wheatley Parish Council. Public money by way of grants was not available this year.

No expenditure was paid by way of salary. No trustee received any financial reimbursement for goods or services provided. Users were encouraged to clean changing rooms by way of a "cleaning" discount on pitch hire.

The surplus of income over expenditure at 31st March 2025 was used in the spring to improve maintenance on the pitches and to decompact all pitches.

The trustees successfully applied for a 100% rebate from SODC on Business Rates.

Grants from the previous financial period together with the grant from SODC period fully drawn down over the summer

DEVELOPMENT AND MAINTENANCE OF FINANCES

The agreement with Wheatley Park School that annual charges would be invoiced over three terms and pro-rata to the facilities provided in any month continued.

Wheatley Park School and Wheatley Rugby Club have both signed long term user agreements with the Trust.

At present, finances are being maintained at sufficient level to meet envisaged outgoings. The trustees are aware that any users ceasing to use the facilities need to be replaced by an equal or greater source of income and that energy price rises will have to be met from reserves.

RESERVES AND FINANCIAL HEALTH

The pandemic proved the trust had sufficient reserves to protect it from any loss of income for four months. Ideally the trust needs to maintain reserves that relate to 6 months of controlled expenditure without income. All of the income to date has been allocated for reinvestment in the facilities at Holton.

INVESTMENT POLICY AND PERFORMANCE

The Trust has no investment policy at this stage and has no plans for the future.

OUR ETHOS STRATEGY AND POLICIES

The Wheatley Playing Field Trust seeks to advance the wellbeing of the inhabitants of Wheatley and the surrounding area by encouraging participation of all sections of the community in sport and recreation. To achieve this, the Trust will seek every opportunity to improve the current facilities.

By consulting with the community and reporting this feedback, the Trust aims to help develop new facilities to increase participation in sport and recreation.

ACCESS POLICY

The Wheatley Playing Field Trust works to ensure that all the inhabitants of Wheatley and the neighbouring community have access to local outdoor space for organise sport and activities. The charity strives to promote active lifestyles through the protection and promotion of the playing fields and encourages participation from all age groups, ethnicity and ability.

EDUCATION LINKS

The trustees regularly meet with the school to ensure that all the facilities are available to enable the school to fulfil its Physical Education curriculum. We have achieved a greater understanding of the school's needs and are able to respond rapidly to changes and requests.

The Trust seeks to encourage ever-closer ties between the school and other sporting bodies to promote opportunities for coaching, greater participation and other educational opportunities in sport and recreation.

PROMOTING HIGH STANDARDS

The Trust, by working closely with the school, clubs and other users, encourages and nurtures the highest standards in sport and associated management of the facilities for the overall well-being and satisfaction of all who use the playing fields.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees met four times face to face during the year and held several action group meetings electronically as allowed in the governing document and as permitted under Government regulations.

CHARITY TRUSTEES

A number of trustee retirements and appointments were made during the year.

Paul Adrian Eric Willmott was reappointed trustee until 31st July 2026
Richard Charles Cosier was reappointed trustee until 31st July 2027
Graham James Davies was reappointed trustee 9th February 2028
Penelope Corinne Willmott was reappointed trustee until 31st July 2027
Douglas Lamont stood down as trustee in July 2025
Peter Ramsdale was re-appointed from the Parish Council in July until 5th July 2029
Anthony Shepherd was appointed by WPC in February until 3rd March 2029
Steven Kemp was appointed trustee until 2nd October 2029
Sara Collier was appointed trustee representing the school until 18th November 2029

The trustees are also aware of the need to regenerate the Trust with younger members, but as will all local charities, the concept of volunteering is hard pressed by work and family demands.

ROLES AND RESPONSIBILITIES, ORGANISATIONAL MANAGEMENT

	Chairman	Records and admin	Manage maintenance of the facilities	Bookings and income	Keeping and preparing accounts	Development Strategy f0r the site	External funding opportunities	User Group coordination	Inspect facilities and report dilapidations
Paul Willmott	✓	✓	✓	✓	✓	✓	✓	✓	✓
Anthony Shepherd		✓	✓				✓		
Peter Ramsdale				✓		✓	✓	✓	✓
Graham Davies			✓		✓		✓		✓
Penny Willmott		✓			✓				
Richard Cosier			✓	✓	✓	✓		✓	✓
Steven Kemp						✓	✓	✓	
Sara Collier		✓	✓			✓	✓		✓

OTHER RELATIONSHIPS

Wheatley Playing Field Trust maintains membership of Oxfordshire Playing Fields Association and the Grounds Management Association to benefit from professional advice. One trustee maintains membership of the RFU Grounds' Management Group. Karen Crawford took over the role of independent examiner

RISK MANAGEMENT

In April 2015 the trustees carried out a condition survey of existing facilities and playing fields to highlight threats to the Trust by pre-existing conditions. This condition survey was presented to Wheatley Parish Council, the landowner, to form part of the lease as landlord's defects. Legal advice was sought that WPC has liability for those buildings until new pavilions are built according to the lease. The Trustees understand that Wheatley Parish Council also received confirmation from their solicitors that the lease and liability for historic repairs was valid. The trustees work with WPC to update the risk and dilapidations.

The trustees regularly review the documents handed over with the lease. Wheatley Park School, being the largest user and also responsible for young persons, are consulted about specific risk and safeguarding policies with regard to their use of the fields.

TRUSTEE RECRUITMENT AND TRAINING

One trustee continues to hold an enhanced DBS check through rugby and cricket.

It was agreed that the pandemic highlighted the risk to the Trust operations if one trustee was severely incapacitated, so proposals for an additional trustee would be sought. The Trust welcomed the appointment of a school nominated trustee to retore the total number of trustees to 8.

The trustees thanked Doug Lamont when he stood down after 10 years being one of the first trustees forming the trust.

Contact details for the trust

www.wheatleyplayingfieldtrust.co.uk

admin@wheatleyplayingfieldtrust.co.uk

PROFESSIONAL ADVISERS

Bankers
Barclays Bank UK PLC,
Leicester
LE87 2BB

Insurance broker
Towergate
PO Box 257
Wymondham
NR18 8DR

Solicitor during the period

G B Law and Company
54 High Street
Eton
SL4 6BL

Independent Examiner

Karen Crawford ICAEW
Chapps Farmhouse,
Slaughterford Mill,
Slaughterford,
Chippenham,
Wiltshire,
SN14 8RJ.

This report was approved at a meeting of the Trustees on Tuesday 13th October 2026

Chairman

Wheatley Playing Field Trust
Charity No. 1162945
Statement of Financial Activities for the period ended 31 March 2026

	2026			2025
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Income and Endowments from				
Voluntary Income				
Other grants - SODC grant towards walking football	-	-	-	1,700
Income from charitable activities				
Hire of facilities to Wheatley Park school	43,684	-	43,684	44,447
Facility hire - Rugby	1,220	-	1,220	1,570
Football	8,350	-	8,350	7,108
Other	398	-	398	817
Other income	-	-	-	594
Total Income and Endowments	53,652	-	53,652	56,236
Expenditure on				
Field maintenance	30,124	-	30,124	38,887
Sports equipment repairs	843	-	843	125
Repairs	3,027	-	3,027	5,625
Cleaning	165	-	165	-
Fire equipment maintenance	257	-	257	-
Rent	10	-	10	10
Water	862	-	862	508
Insurances	6,589	-	6,589	6,216
Heat and light (net of user contributions)	2,530	-	2,530	4,247
Waste disposal	1,520	-	1,520	621
Water storage clean and test	3,582	-	3,582	2,352
Professional fees	456	-	456	-
Subsciptions/Memberships	85	-	85	72
Other	-	-	-	986
Computing and software	740	-	740	-
Website	115	-	115	-
Depreciation	5,681	-	5,681	6,431
Total Expenditure	56,586	-	56,586	66,080
Net Income/(expenditure) for the year	(2,934)	-	(2,934)	(9,844)
General reserves brought forward	48,488		48,488	58,332
General reserves carried forward	45,554	-	45,554	48,488

Wheatley Playing Field Trust

Charity No. 1162945

Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Fixed Assets			
Sports equipment	3	7,393	13,074
Current Assets			
Debtors		7,755	6,231
Cash in hand and at bank		33,214	31,311
Creditors Control Account			
		40,969	37,542
Less: creditors falling due within one year	4	(2,808)	(2,128)
Net current assets		38,161	35,414
Net Assets		45,554	48,488
Unrestricted funds			
Unrestricted reserves		40,049	39,788
Restricted reserves		5,505	8,700
		45,554	48,488

3. Tangible Fixed Assets

	Sports Equipment £	Total £
Cost		
Cost at 1 April 2025	34,542	34,542
Additions	-	-
Cost at 31 March 2026	34,542	34,542
Accumulated depreciation		
Accumulated depreciatioin to 1 April 2025	21,468	21,468
Charge for the year	5,681	5,681
Accumulated depreciation to 31 March 2026	27,149	27,149
Net book value at 31 March 2026	7,393	7,393
Net book value at 31 March 2025	13,074	13,074

4. Creditors

	2026	2025
	£	£
Other creditors	2,808	2,128
	2,808	2,128

5. Restricted Funds

	Balance at 1/4/2025	Income	Expenditure	Balance at 31/3/2026	Category
	£	£	£	£	
South Oxfordshire District Council					
New cricket pitch	1,250	-	(625)	625	Sports Equipı
Everyones active	500	-	(250)	250	Sports Equipı
New goals	2,641	-	(880)	1,761	Sports Equipı
Portable lights	1,669	-	(557)	1,112	Sports Equipı
Walking football	1,209	-	(403)	806	Sports Equipı
Oxfordshire County Council - Floodlight extension	844	-	(281)	563	Sports Equipı
Oxfordshire County Council - mobile floodlighting	587	-	(199)	388	Sports Equipı
	8,700	-	(3,195)	5,505	

6. Analysis of Assets and Liabilities as at 31 March 2026

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	1,888	5,505	7,393
Current assets	40,969	-	40,969
Current liabilities	(2,808)	-	(2,808)
	40,049	5,505	45,554

7. Capital Commitments

As at 31 March 2025 and 31 March 2026 trustees had not made any capital commitments.

THESE FINANCIAL STATEMENTS WERE APPROVED AT THE AGM 13/10/2026

CHAIRMAN TREASURER

Wheatley Playing Field Trust
Charity No. 1162945
Accounts for the period ended 31 March 2026

I report on the accounts of Wheatley Playing Field Trust for the period ended 31 March 2026 which are set out on pages 8 to 11.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act').

The Charity's Trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

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 Commissioners under section 145(5) (b) of the Act, ;
  and
- To state whether particular matters have come to my attention.

Basis of independent examiners report

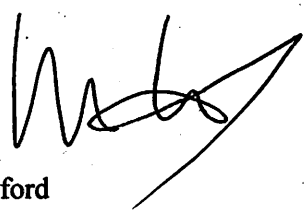
My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeking explanations from the 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 examiner's statement

In connection with my examination, no matter has come to my attention which give me cause to believe that in any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did not accord with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this respect in order to enable a proper understanding of the accounts to be reached.



Karen Crawford
ICAEW