

Backwell Playing Fields
Annual Report and Financial Statements

31 March 2022

Registered Charity No 304470

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Trustee

Backwell Playing Fields Corporate Trustee Limited

Registered address

c/o Backwell Post Office
30 West Town Road
Backwell
North Somerset
BS48 3HH

Bankers

HSBC
40 High Street
Portishead
Bristol
BS20 6EN

REFERENCE AND ADMINISTRATIVE INFORMATION

The general information including the name of the Trustee, the registered address of the Charity and particulars of the Charity's professional advisors is given on page 1.

HISTORY, OBJECTIVES AND ACTIVITIES OF THE CHARITY

In 1929 local benefactors, Theodore Robinson and his sister Isabel, gave a piece of land in the village of Backwell, North Somerset, to the parish council for the use of the villagers as a park and place of recreation. For some years the 16.5 acres of land was administered by the National Playing Fields Association but, in the 1960s, it was returned to local management.

As a result of this, the management and administration of the playing fields was transferred to a registered charity, Backwell Playing Fields, with the title of the land being held initially by the parish council and then being transferred in 2005, to the Official Custodian for Charities.

The Charity was registered on 29 December 1967. Its governing document is a Scheme dated 9 June 1976 as amended on 16 August 1996, 14 November 2007, 3 February 2015 and 18 February 2015.

The objects of the Charity are "the provision and maintenance of a recreation ground for the benefit of the inhabitants of the parish of Backwell without distinction of political, religious and other opinions, including the provision, or assistance towards the provision, on the said recreation ground or any part thereof, of facilities for the recreation and other leisure time occupation, with the object of improving the conditions of life for the said inhabitants."

In practice, these objects are met through the provision of publicly accessible play areas and recreation grounds and facilities for local clubs and societies. The current tenants are Ashton and Backwell United Football Club, Backwell Athletic Junior Football Club, West Backwell Bowling Club, Backwell Tennis Club, Budokan Judo Club, Backwell Scouts and Guides and Rainbow Pre-school. There are also two children's playgrounds on the site, a bike track, zipwire and other equipment for older children and adults.

MANAGEMENT AND GOVERNANCE ARRANGEMENTS

A sole corporate trustee company, Backwell Playing Fields Corporate Trustee Limited, holds the position as trustee of the charity.

Where there is a requirement for new directors of the corporate trustee, these are identified and appointed by the existing directors. The Chairman of the corporate trustee is responsible for the induction of new directors.

The Directors consider the risks faced by the Charity as part of their decision-making process at each of their meetings. The main risks relate to the potential injury of a member of the public using the facilities, in particular the play and fresh air fitness equipment, and the financial viability as the charity relies on donations to meet a proportion of day to day maintenance costs. The injury risk is mitigated by regular inspections of the equipment and the financial risk is mitigated by close scrutiny by the Directors and the regular production and examination of management accounts and forecasts.

The Directors meet at least three times a year.

ACHIEVEMENTS, PERFORMANCE AND FINANCIAL REVIEW OF THE CHARITY

As we continued to operate through the COVID-19 pandemic during this financial year, the charity persisted in supporting the activities of its tenants and Backwell residents as far as possible. Whilst we largely remained restricted to carrying out routine and essential maintenance, several planned projects and developments received funding and donations to carry out work in future years.

The projects that received funding during this period were the improvements in accessibility of the playing fields, through the provision of improved pathways, and the improvement of one of the playgrounds on the site. Both of these projects are expected to be completed in 2022/23.

The Directors would like to thank everyone who gave their time and made donations and grants to the Charity in the year.

Income totalled £63,014 (2021: £46,760) and the total expenditure was £49,484 (2021: £28,848) resulting in a surplus of £13,530 (2021: £17,912 surplus) for the year.

PUBLIC BENEFIT

The Directors have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and have taken account of it in planning future activities.

The Charity provides free access to the playing fields, car parks, playground equipment and fresh air fitness equipment to the residents of Backwell and anyone visiting the village. Membership of and attendance at our tenant organisations is open to the residents of Backwell and surrounding communities.

INVESTMENT POLICY AND RESERVES

The Charity has no surplus funds for long term investment. Funds are held in an interest-bearing deposit account until a suitable project to spend them on is identified.

At the end of the year the Charity had reserves of £74,490 (2021: £60,906). £38,079 (2021: £18,074) of reserves are restricted in use.

The Directors have also created designated reserves to cover known risks and potential future expenditure as follows:

- Running costs reserve - £9,000 (2021: £9,000) to cover day to day maintenance costs in the event that a tenant is unable to make rent payments as they fall due.
- Maintenance sinking fund - the Trustee recognises that a number of the properties it provides for tenants are increasingly in need of repair and as such has decided to designate £11,000 (2021: £15,000) as a sinking fund to make provision for future repairs. This reduction is due to a building repair spend of £10,000 that came out of the reserves, offset by a £6,000 uplift.
- Fiduciary reserve - Some individuals have delegated authority to contract the Charity to expenditure up to agreed thresholds. As the total amount of all individual thresholds could be committed at one time the Trustee has set up a designated fund for the total of these expenditure thresholds of £500 (2021: £500).

- Access & resilience reserves - the increased use of the playing fields during the COVID-19 pandemic, has highlighted a need for improved accessibility and greater resilience of footpaths and playground surfaces. The Trustee designated £12,500 for access projects to be implemented in 22/23, including footpath improvements.

This leaves the charity with £3,410 of unrestricted funds (£5,866 in 2021)

PLANS FOR THE FUTURE

The Trustees continue to work with local residents to understand what developments they would like to see in the playing fields. The results of its 2020 survey continue to inform a plan for future developments and fundraising over the next 5-10 years.

Approved by the Trustee on 6th January 2023 and signed on its behalf by:

Drummond Forbes

Andy Lloyd

Chairman
Drummond Forbes

Director
Andy Lloyd



Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name Backwell Playing Fields		
On accounts for the year ended	31 st March 2022	Charity no (if any)	304470
Set out on pages	6 to 9		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2022**.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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; or
- the accounts did not accord with the accounting records; or

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 in order to enable a proper understanding of the accounts to be reached.

Signed: **Date:**

Name:

**Relevant professional
qualification(s) or body
(if any):**

Address:

	Unrestricted funds £	Restricted funds £	Total 2022 £	2021 £
INCOMING RESOURCES				
Incoming resources from generating funds				
- Voluntary income: grants and donations		34,237	34,237	23,231
- Investment income: bank interest		5	5	5
Incoming resources from charitable activities:				
- Rents receivable and reimbursed overheads	28,772		28,772	23,524
Total incoming resources	28,772	34,242	63,014	46,760
RESOURCES EXPENDED				
Charitable activities:				
- Building and park maintenance				5,949
- Grass cutting, weeding and hedges	4,662	2,419	7,081	5,702
- Utilities and insurance	4,106		4,106	4,237
- Bin emptying	556	1,702	2,258	2,667
- Play areas and pathways	1,730		1,730	1,871
- Administration and sundries	1,976	7,878	9,854	8,144
- Park Improvements	22,219	2,237	24,455	278
Total resources expended	35,248	14,236	49,484	28,848
NET MOVEMENT IN FUNDS	- 6,476	20,005	13,530	17,912
Fund balances brought forward at 1 April	42,886	18,074	60,960	43,048
FUND BALANCES CARRIED FORWARD AT 31 MARCH	36,410	38,079	74,490	60,960

All incoming resources and resources expended are derived from continuing activities.

All gains and losses recognised in the year are included in the Statement of Financial Activities.

	2022	2021
	£	£
Current assets		
Debtors and prepayments	629	3,446
Cash at bank and in hand	75,335	60,266
	75,964	63,712
Creditors: amounts falling due within one year		
- Accruals and other creditors	1,475	2,752
- Deferred income (rent paid in advance)	-	-
	1,475	2,752
Net current assets	74,489	60,960
Total net assets	74,489	60,960
Represented by:		
Unrestricted funds	3,410	5,886
Designated funds	33,000	37,000
Restricted funds	38,079	18,074
Total funds	74,489	60,960

The financial statements on pages 6 to 9 were approved by the Trustee on 6th January 2023 and signed on its behalf by:

Drummond Forbes

Andy Lloyd

Chairman
Drummond Forbes

Director
Andy Lloyd

1. ACCOUNTING POLICIES

Backwell Playing Fields a charity registered at the Charity Commission in England and Wales. The principal address is c/o Backwell Post Office, 30 West Town Road, Backwell, North Somerset, BS48 3HH.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention 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 (FRS 102) issued in July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The charity constitutes a public benefit entity as defined by FRS 102.

The charity's functional and presentational currency is the pound sterling.

(b) Incoming resources

Grants, donations, fundraising income, rents and reimbursed overheads are recognised in the financial statements on a receivable basis.

Investment income, interest on short term bank deposits, is recognised on an accruals basis.

(c) Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs relating to the category. All expenditure on play areas and pathways and on park improvements is written off when incurred.

(d) Fund accounting

The unrestricted fund comprises accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Trustee in furtherance of the general charitable objectives.

Designated funds are unrestricted funds set aside by the Trustee for specific purposes.

Restricted funds are subject to specific conditions imposed by the donors.

(e) Financial instruments

Financial instruments are recognised in the Charity's balance sheet when it becomes a party to the contractual provisions of the financial instrument.

2. TAXATION

The Charity was a registered Charity throughout the year and, as such, was not liable to corporation tax on the surplus of income over expenditure for the year, nor to capital taxes on gains arising from the disposal of assets.

3. EMPLOYEES

The Charity did not have any employees in the year (2021: None).

4. TRUSTEES AND RELATED PARTY TRANSACTIONS

The directors of the corporate trustee do not receive any remuneration. Expenses reimbursed for park tidying, IT, stationery and maintenance undertaken on behalf of the Charity amounted to £nil (2021: £nil).

5. CAPITAL COMMITMENTS

There were no capital commitments as at 31 March 2022 (2021: None).

6. DESIGNATED FUNDS

The Charity has a reliance on rental income from its tenants. The Trustee has created a designated fund equating to a proportion of the annual rent due to safeguard the Charity in the event that a tenant is unable to pay their rent. A sum of £9,000 (2021: £9,000) has been designated to cover day to day maintenance costs for this purpose.

The Trustee recognises that several of the properties it provides for tenants are increasingly in need of repair and as such has decided to designate £11,000 (2020: £15,000) as a sinking fund to make provision for future repairs.

Some individuals have delegated authority to contract the Charity to expenditure up to agreed thresholds. As the total amount of all individual thresholds could be committed at one time the Trustee maintains a designated fund for the total of these expenditure thresholds of £500 (2021: £500).

The COVID-19 pandemic has highlighted several issues concerning accessibility and resilience of footpaths and playing field surfaces. The Trustee has designated £12,500 (2021: £12,500) to cover the cost of projects designed to address these issues, which will be implemented in 2022.

7. RESTRICTED FUNDS

	Balance carried forward at 1 April 2021	Income	Expenditure	Balance brought forward at 31 March 2022
	£	£	£	£
Play equipment & Park Improvements	18,074	34,242	(14,236)	38,079
	<u>18,074</u>	<u>34,242</u>	<u>(14,236)</u>	<u>38,079</u>

During the year the Charity received funding to enable the Charity to utilise the services of contractors to run the maintenance and administration of the playing fields.

Grand funds of £20,000 were received as restricted funding to contribute toward the renewal of playground equipment at the playing fields. This project is planned to be completed in 2022/23.