

Backwell Playing Fields  
Annual Report and Financial Statements

31 March 2023

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**

This year saw the first full year of operations post the COVID pandemic restrictions. The charity has returned to a normal operating mode and continues to support the activities of each of its tenants and residents. The playing field usage is as high as it has ever been, with many of the tenants' clubs at full capacity.

During the year there have been two major projects implementing improvements to the playing fields. These have been improving the pathways around the playing fields and the replacement and upgrade improvements to one of the playgrounds on the site.

Improvements to the playground surfacing will be completed in 2023/24.

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

Income totalled £59,082 (2022: £63,014) and the total expenditure was £101,499 (2022: £49,484) resulting in a deficit of £38,079 (2022: £13,530 surplus) for the year. This deficit was due to the expenditure of significant restricted funds (playgrounds and pathways) in 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, 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 £32,071 (2022: £74,490). £0 (2022: £38,079) 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 (2022: £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 £15,000 (2022: £10,000) as a sinking fund to make provision for future repairs.
- 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 (2022: £500).

## **PLANS FOR THE FUTURE**

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

Approved by the Trustee on 30 November 2023 and signed on its behalf by:

Christopher Green

Andy Lloyd

**Chairman**

**Director**



Section A

Independent Examiner's Report

Report to the trustees

Charity Name  
Backwell Playing Fields

On accounts for the year  
ended

31<sup>st</sup> March 2023

Charity no  
(if any)

304470

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2023**.

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 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:

*Magdalena Mead*

Date:

12/01/2024

Name:

Magdalena Mead

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

FCCA

Address:

Chelvey Hollow, Chelvey Batch, Brockley

	Unrestricted funds £	Restricted funds £	<b>Total 2023</b> £	2022 £
<b>INCOMING RESOURCES</b>				
<b>Incoming resources from generating funds</b>				
- Voluntary income: grants and donations	5	29,660	<b>29,665</b>	34,237
- Investment income: bank interest	115		<b>115</b>	5
<b>Incoming resources from charitable activities:</b>				
- Rents receivable and reimbursed overheads	29,302		<b>29,302</b>	28,772
<b>Total incoming resources</b>	<b>29,422</b>	<b>29,660</b>	<b>59,082</b>	<b>63,014</b>
<b>RESOURCES EXPENDED</b>				
<b>Charitable activities:</b>				
- Building and park maintenance	4,033	-	<b>4,033</b>	-
- Grass cutting, weeding and hedges	6,354	2,285	<b>8,639</b>	7,081
- Utilities and insurance	4,180		<b>4,180</b>	4,106
- Bin emptying		2,556	<b>2,556</b>	2,258
- Play areas and pathways		30,953	<b>30,953</b>	1,730
- Administration and sundries		6,583	<b>6,583</b>	9,854
- Park Improvements	19,193	25,361	<b>44,554</b>	24,455
<b>Total resources expended</b>	<b>33,761</b>	<b>67,739</b>	<b>101,499</b>	<b>49,484</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>- 4,339</b>	<b>- 38,079</b>	<b>- 42,418</b>	<b>13,530</b>
Fund balances brought forward at 1 April	36,410	38,079	<b>74,490</b>	60,960
<b>FUND BALANCES CARRIED FORWARD AT 31 MARCH</b>	<b>32,072</b>	<b>0</b>	<b>32,072</b>	<b>74,490</b>

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.

	2023	2022
	£	£
<b>Current assets</b>		
Debtors and prepayments	941	629
Cash at bank and in hand	31,330	75,335
	<b>32,271</b>	75,964
<b>Creditors:</b> amounts falling due within one year		
- Accruals and other creditors	200	1,475
- Deferred income (rent paid in advance)	-	-
	<b>200</b>	1,475
<b>Net current assets</b>	<b>32,071</b>	<b>74,489</b>
<b>Total net assets</b>	<b>32,071</b>	<b>74,489</b>
<b>Represented by:</b>		
Unrestricted funds	7,571	3,410
Designated funds	24,500	33,000
Restricted funds	0	38,079
<b>Total funds</b>	<b>32,071</b>	<b>74,489</b>

The financial statements on pages 6 to 9 were approved by the Trustee on 30 November 2023 and signed on its behalf by:

Christopher Green

Andy Lloyd

**Chairman**  
Christopher Green

**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 (2022: 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 (2022: £nil).

### 5. CAPITAL COMMITMENTS

There were no capital commitments as at 31 March 2023 (2022: 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 (2022: £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 £15,000 (2022: £10,000) 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 (2022: £500).

### 7. RESTRICTED FUNDS

	Balance brought forward at 1 April 2022 £	Income £	Expenditure £	Balance carried forward at 31 March 2023 £
Play equipment & Park Improvements	37,456	17,660	55,116	0
	<u>38,079</u>	<u>29,660</u>	<u>67,739</u>	<u>0</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.