

**DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs L Newton
Mrs J Parkinson
Mrs P Shearing
Mr T Shearing
Mr P Wordsworth
Mr P Newton
Mr G Wigdahl
Ms K Jackson
Mr D Bailey
Mrs J Errington
Mrs J Farmer

Charity number

502812

Principal address

Common Road
Dunnington
York
YO19 5NG

Independent examiner

B B Davis FCA
Hentons
124 Acomb Road
Holgate
York
YO24 4EY

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

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DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2020

The Trustees present their report and financial statements for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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) (effective 1 January 2019)".

Structure, governance and management

The playing fields association is constituted as a charity registered in England and Wales.

The Trustees who served during the year and up to the date of signature of the financial statements are as stated.

The Playing Fields Association is composed of:

a) **Four officers** - Chairman, Vice Chairman, Secretary and Treasurer.

These officers are elected at the Annual General Meeting of the Association which is usually held in the month of July at which any person of 21 years of age or over, resident in the Parish shall have the right to vote.

b) **Management Committee**

The Management Committee shall consist of such a number of Members (including the above Officers) that shall never be less than the number of Representatives of Organisations of the Association and shall be elected at the Annual General Meeting of the Association as in the case of the Officers.

c) **Organisations**

One representative of each of the following organisations who have the right to appoint their own representative.

Parish Council	Bowls Club	Activity Park
Parochial Church Council	Cricket Club	Sports Club
Reading Room	Football Club	Squash Club
	Table Tennis	Tennis Club

The Playing Fields Association shall have the right to admit one representative from any new organisation started in the Parish provided that the number on the Management Committee is strictly adhered to.

d) **Two co-opted Members**

The Playing Fields Association shall have the right to co-opt two members annually.

The Playing Fields Association is entrusted with the control of the supervision of all activities in connection with the Playing Field and the responsibility both in respect of financial and all administrative arrangements in connection with the said Playing Field.

Bi-Monthly Committee meetings are held to discuss, authorise or reject any proposals financial or otherwise in connection with control and administration of the Playing Fields. Each section reports back to the PFA at the bi-monthly meetings.

Through collaboration and partnership with other organisations within the Parish of the Playing Fields Association will contribute to local and regional development meeting the needs of all who wish to be involved.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Objectives and activities

To provide, sustain and improve sporting and leisure provisions for the rural community of the Parish and surrounding villages.

The aim is to encourage the individual to flourish in a fully supportive environment that is comfortable and conducive to participation.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Sporting Sections continue to provide good facilities and encourage participation for everyone. Each has a well supported junior section which is an important part of the organisation to encourage young people to become active. The PFA continues to support them with no rent increase and financial support as appropriate.

Financial review

The budget for 2020/2021 was set prior to the Covid Situation. It has since been adjusted to take account of reduced income from the sections as their seasons were curtailed. We are supported by the Parish Council and received rate relief from City of York Council.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Financial stability for all the sections and the Playing Fields Association remain our number one priority. The Covid situation is proving difficult for us all and income and expenditure is being monitored closely.

The organisation has grown considerably since it was set up and run by volunteers. It is now proving difficult to maintain this without further volunteers. The Covid situation has meant a lot more work for them to ensure the organisation continues to exist. It may be that in the future a more commercial element will have to be reviewed to maintain this wonderful facility.

The trustees' report was approved by the Board of Trustees.

Mrs J Farmer

Chairperson

Dated: 14 December 2020

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2020

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

I report to the Trustees on my examination of the financial statements of Dunnington & Grimston Playing Fields Association (the charity) for the year ended 31 March 2020.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply 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 report in order to enable a proper understanding of the financial statements to be reached.

BB Davis FCA
Hentons
124 Acomb Road
Holgate
York
YO24 4EY

Dated: 14 December 2020

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	3,000	1,850	4,850	3,288	-	3,288
Charitable activities	4	52,995	-	52,995	54,914	-	54,914
Investments	5	206	-	206	105	-	105
Total income		<u>56,201</u>	<u>1,850</u>	<u>58,051</u>	<u>58,307</u>	<u>-</u>	<u>58,307</u>
<u>Expenditure on:</u>							
Expenditure on charitable activities	6	51,518	1,850	53,368	60,884	-	60,884
Net income/(expenditure) for the year/ Net movement in funds		4,683	-	4,683	(2,577)	-	(2,577)
Fund balances at 1 April 2019		<u>59,998</u>	<u>20,000</u>	<u>79,998</u>	<u>62,575</u>	<u>20,000</u>	<u>82,575</u>
Fund balances at 31 March 2020		<u><u>64,681</u></u>	<u><u>20,000</u></u>	<u><u>84,681</u></u>	<u><u>59,998</u></u>	<u><u>20,000</u></u>	<u><u>79,998</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	10		3,167		4,222
Investments	11		1		1
			<u>3,168</u>		<u>4,223</u>
Current assets					
Debtors	12	7,601		7,958	
Cash at bank and in hand		77,972		70,873	
		<u>85,573</u>		<u>78,831</u>	
Creditors: amounts falling due within one year	13	(4,060)		(3,056)	
Net current assets			81,513		75,775
Total assets less current liabilities			<u>84,681</u>		<u>79,998</u>
Income funds					
Restricted fund - Parish Council		20,000		20,000	
		<u>20,000</u>		<u>20,000</u>	
Unrestricted funds	14		20,000		20,000
			64,681		59,998
			<u>84,681</u>		<u>79,998</u>

The financial statements were approved by the Trustees on 14 December 2020

Mrs J Farmer
Chairperson

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Charity information

Dunnington & Grimston Playing Fields Association is a public benefit entity and a registered charity in England and Wales and is unincorporated. The principal address is Common Road, Dunnington, York, YO19 5NG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and "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) (effective 1 January 2019)".

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Interest received is included when receivable by the charity.

1.5 Expenditure

Resources expended are recognised in the statement of financial activities on an accruals basis.

Expenditure that is incurred in respect of specific activities are included in those cost categories. Expenditure which is incurred in respect to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2020	2020	2020	2019
	£	£	£	£
Parish council	3,000			3,288
Restricted grants	-	1,850	1,850	-
	<u>3,000</u>	<u>1,850</u>	<u>4,850</u>	<u>3,288</u>
	<u><u>3,000</u></u>	<u><u>1,850</u></u>	<u><u>4,850</u></u>	<u><u>3,288</u></u>
Grants receivable for core activities				
Derwent ward grant	-	1,500	1,500	-
Football seeding	-	350	350	-
	<u>-</u>	<u>1,850</u>	<u>1,850</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>1,850</u></u>	<u><u>1,850</u></u>	<u><u>-</u></u>

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

4 Charitable activities

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Tennis	3,408	3,810
Table tennis	3,995	3,762
Football	2,746	2,746
Cricket	1,952	2,136
Bowls	2,392	2,444
Squash	10,654	14,765
B-Fit centre	2,860	5,022
Physiotherapist	1,837	1,837
Boot camp	480	-
Dunnington sports club	19,000	16,000
Boxing day walk	1,504	1,600
Other	2,167	792
	<u>52,995</u>	<u>54,914</u>

5 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	206	105
	<u>206</u>	<u>105</u>

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

6 Expenditure on charitable activities

	Activities undertaken directly 2020 £	Activities undertaken directly 2019 £
Dunnington sports club	36,247	45,098
Boxing day walk fundraiser	1,550	1,600
Tennis	500	430
Fooball	238	984
Cricket	500	500
Bowls	282	336
Premises and maintenance costs	13,051	11,042
	<u>52,368</u>	<u>59,990</u>
Share of governance costs (see note)	1,000	894
	<u>53,368</u>	<u>60,884</u>
Analysis by fund		
Unrestricted funds	51,518	60,884
Restricted funds	1,850	-
	<u>53,368</u>	<u>60,884</u>

7 Independent examiner remuneration

The analysis of independent examiner's remuneration is as follows:

	2020 £	2019 £
Fees payable to the independent examiner for independent examination of the financial statements	1,000	894
	<u>1,000</u>	<u>894</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No Trustees expenses have been incurred.

9 Employees

There were no employees during the year.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

10 Tangible fixed assets

	Equipment £
Cost	
At 1 April 2019	13,344
At 31 March 2020	<u>13,344</u>
Depreciation and impairment	
At 1 April 2019	9,122
Depreciation charged in the year	1,055
At 31 March 2020	<u>10,177</u>
Carrying amount	
At 31 March 2020	<u>3,167</u>
At 31 March 2019	<u>4,222</u>

11 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2019 & 31 March 2020	1
Carrying amount	
At 31 March 2020	<u>1</u>
At 31 March 2019	<u>1</u>

All investments are held at valuation.

12 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	3,401	458
Other debtors	4,200	7,500
	<u>7,601</u>	<u>7,958</u>

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	1,650	2,162
Accruals and deferred income	2,410	894
	<u>4,060</u>	<u>3,056</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds			
	Balance at 1 April 2018 £	Incoming resources £	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Parish Council	20,000	-	20,000	1,850	(1,850)	20,000
	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>1,850</u>	<u>(1,850)</u>	<u>20,000</u>

Transferred from Dunnington Sports Club, to be held by the Playing Fields Association and used on a 50/50 basis with Dunnington Parish Council for repairs to the fabric of the building with agreement of both parties. The cumulative balance within the Dunnington and Grimston Playing Field Association accounts is £20,000 and within the Parish Council's accounts is £20,000

15 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:						
Tangible assets	3,167	-	3,167	4,222	-	4,222
Investments	1	-	1	1	-	1
Current assets/ (liabilities)	61,513	20,000	81,513	55,775	20,000	75,775
	<u>64,681</u>	<u>20,000</u>	<u>84,681</u>	<u>59,998</u>	<u>20,000</u>	<u>79,998</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).