

Charity registration number 502812

**DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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

Charity number

502812

Principal address

Common Road
Dunnington
York
YO19 5NG

Independent examiner

Bretton Davis FCA of Hentons
Langton House
124 Acomb Road
Holgate
York
YO24 4EY

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

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 trust deed dated 4 June 1973, 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)".

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 Section volunteers continue to provide very good facilities and encourage participation for everyone. The Junior Sections continue to flourish and this is an important part of the Playing Fields now that not all schools provide the opportunity to try different sports and we feel it is important for young people to become active to enhance their physical and mental wellbeing.

Financial review

The accounts for 2021-2022 again reflected the ongoing situation around Covid although the effect was reduced as compared to the previous year. Expenditure was approaching normal year levels although there was a one-off cost in year of £3,313 representing the PFA's 50% contribution to the roof repairs and solar installation. The costs were shared with the Parish Council. The PFA again benefitted from the Governments rates free policy. Income levels were maintained with the loss of grant income being replaced by the additional receipts from various classes together with a contribution from the Dunnington Sports Club.

As at 31 March 2022 the PFA had unrestricted reserves of £90,907 (2021: £95,445) and restricted reserves of £26,445 (2021: £20,148).

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 importance of maintaining these reserves into 2022/2023 is highlighted by the fact that income may be reduced following a reduction in some section numbers and Sports Club income which is related to use and we await to see if there is return to function room booking levels before Covid.

The Trustees have 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 remains the priority. New ways to market the club are an ongoing process.

It is important to develop the 5 year plan as there are numerous areas that are in need of redecoration/review.

Volunteers continue to be difficult to come by both for the Playing Fields and the Sections and this is the major challenge for the organisation.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The playing fields association is constituted as a charity registered in England and Wales and governed by the Trust Deed dated 4 June 1973.

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

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

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	Parochial Church Council	Reading Room	Bowls Club	Cricket Club
Football Club	Table Tennis	Activity Park	Sports Club	Squash Club
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 2022

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

Mrs J Farmer

Trustee

Dated: 11 August 2022

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

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 2022.

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

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.

Bretton Davis FCA of Hentons

Langton House
124 Acomb Road
Holgate
York
YO24 4EY

Dated: 11 August 2022

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
	Notes					
Income from:						
Donations and legacies	3	2,000	6,900	8,900	42,200	46,850
Charitable activities	4	46,343	-	46,343	19,850	19,850
Investments	5	8	-	8	78	78
Total income		48,351	6,900	55,251	4,650	66,778
Expenditure on:						
Expenditure on charitable activities	6	52,889	603	53,492	1,502	35,866
Gross transfers between funds		-	-	-	(3,000)	-
Net (expenditure)/income for the year/						
Net movement in funds		(4,538)	6,297	1,759	148	30,912
Fund balances at 1 April 2021		95,445	20,148	115,593	20,000	84,681
Fund balances at 31 March 2022		90,907	26,445	117,352	20,148	115,593

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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		4,031		5,375
Investments	11		1		1
			<u>4,032</u>		<u>5,376</u>
Current assets					
Debtors	12	2,076		12,400	
Cash at bank and in hand		112,694		104,403	
		<u>114,770</u>		<u>116,803</u>	
Creditors: amounts falling due within one year	13	(1,450)		(6,586)	
Net current assets			113,320		110,217
Total assets less current liabilities			<u>117,352</u>		<u>115,593</u>
Income funds					
Restricted funds	14		26,445		20,148
Unrestricted funds			90,907		95,445
			<u>117,352</u>		<u>115,593</u>

The financial statements were approved by the Trustees on 11 August 2022

Mrs J Farmer
Trustee

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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 charity's trust deed dated 4 June 1973, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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.

Grants for immediate expenditure are accounted for when they become receivable. Grants received for specific purposes are treated as restricted funds. Grants which are received for future accounting periods are deferred and recognised in those periods.

1.5 Expenditure

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

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

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 the statement of financial activities.

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 2022

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.

1.11 Creditors and provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	2,000	-	2,000	3,000	-	3,000
Grants receivable	-	6,900	6,900	39,200	4,650	43,850
	<u>2,000</u>	<u>6,900</u>	<u>8,900</u>	<u>42,200</u>	<u>4,650</u>	<u>46,850</u>

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

(Continued)

Grants receivable for core activities

Government Covid-19 grants	-	-	-	31,900	-	31,900
Sport England Covid-19 grants	-	-	-	7,300	-	7,300
Derwent ward grant	-	-	-	-	3,000	3,000
Pitch seeding and herbicide spraying	-	1,000	1,000	-	1,650	1,650
Children's playground	-	5,900	5,900	-	-	-
	-	6,900	6,900	39,200	4,650	43,850

There are no unfulfilled conditions or other contingencies attached to these grants. The charity did not benefit directly from any other forms of government assistance.

4 Charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Other income	46,343	19,850

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	8	78

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Expenditure on charitable activities

	Activities undertaken directly 2022 £	Activities undertaken directly 2021 £
Dunnington sports club	40,776	22,975
Boxing day walk fundraiser	900	280
Premises and maintenance costs	10,766	11,661
	<u>52,442</u>	<u>34,916</u>
Share of governance costs (see note 7)	1,050	950
	<u>53,492</u>	<u>35,866</u>
Analysis by fund		
Unrestricted funds	52,889	34,364
Restricted funds	603	1,502
	<u>53,492</u>	<u>35,866</u>

7 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Accountancy	-	1,050	1,050	-	950	950
	<u>-</u>	<u>1,050</u>	<u>1,050</u>	<u>-</u>	<u>950</u>	<u>950</u>
Analysed between						
Charitable activities	-	1,050	1,050	-	950	950
	<u>-</u>	<u>1,050</u>	<u>1,050</u>	<u>-</u>	<u>950</u>	<u>950</u>

Governance costs includes payments to the independent examiner of £1,050 (2020: £950) for the independent examination of the financial statements.

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.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Tangible fixed assets

	Equipment £
Cost	
At 1 April 2021	16,344
At 31 March 2022	16,344
Depreciation and impairment	
At 1 April 2021	10,969
Depreciation charged in the year	1,344
At 31 March 2022	12,313
Carrying amount	
At 31 March 2022	4,031
At 31 March 2021	5,375

11 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2021 & 31 March 2022	1
Carrying amount	
At 31 March 2022	1
At 31 March 2021	1

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	-	10,000
Other debtors	2,076	2,400
	<u>2,076</u>	<u>12,400</u>
	<u><u>2,076</u></u>	<u><u>12,400</u></u>
13 Creditors: amounts falling due within one year	2022	2021
	£	£
Accruals and deferred income	1,450	6,586
	<u>1,450</u>	<u>6,586</u>

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Parish Council grounds maintenance fund	20,000	-	-	-	20,000	-	-	20,000
Mower fund	-	3,000	-	(3,000)	-	-	-	-
Derwent Ward grant	-	1,650	(1,502)	-	148	1,000	(603)	545
City of York grant	-	-	-	-	-	5,900	-	5,900
	<u>20,000</u>	<u>4,650</u>	<u>(1,502)</u>	<u>(3,000)</u>	<u>20,148</u>	<u>6,900</u>	<u>(603)</u>	<u>26,445</u>

Parish Council grounds maintenance - 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.

Derwent Ward - grant for hebicidal treatments.

City of York - grant for upgrading the children's playground.

DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	4,031	-	4,031	5,375	-	5,375
Investments	1	-	1	1	-	1
Current assets/ (liabilities)	86,875	26,445	113,320	90,069	20,148	110,217
	<u>90,907</u>	<u>26,445</u>	<u>117,352</u>	<u>95,445</u>	<u>20,148</u>	<u>115,593</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).