

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name
NAVENTBY PLAYING FIELDS ASSOCIATION

On accounts for the year ended

31ST MARCH 2024

Charity no
(if any)

514422

Set out on pages

1 to 3

(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 DD / MM / YYYY.

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

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~


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
- the accounts did 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 accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:



Date:

24/1/2025

Name:

E MOSS-WRIGHT

Relevant professional qualification(s) or body

(if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Trustees' Annual Report for the Period 1 April 2023 to 31 March 2024

Charity name: The Navenby Playing Field Association

Charity registration number: 514422

Objectives and Activities

	SORP ¹ reference	
1. Summary of the purposes of the charity as set out in its governing document	Para 1.17	The Purpose of the Charity from the 1983 Conveyance and as per the Charity Commission's website is to provide: 'a <i>recreation ground for the benefit of the inhabitants of the Parish of Navenby in the County of Lincoln (sic) in such a manner as the Committee of Management from time to time shall think fit</i> '.
2. Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Committee of Management defines the key activities, projects and services that fall out of this high-level Purpose as: a. Managing, on behalf of Navenby, the Venue Community Centre, the John Cutforth Field and all structures and assets thereon. b. Providing various community amenities and facilities for education, social, fitness, recreation and sporting activities without discrimination against any of the protected characteristics defined in the Equality Act 2010 c. Maintaining, on behalf of Navenby, the John Cutforth Memorial Field, the Venue and all facilities in good order. d. Ensuring that the facilities provided by the Charity are rented for use at a fee which is sufficient to provide adequate income to cover the costs of operation and to set aside a necessary capital amount for future maintenance, improvement and support of those facilities. e. Using revenue generated by the Charity to provide, where appropriate, financial support to enhance the provision of recreational, educational and sporting activities within the community of Navenby.
3. Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Committee of Management has had regard to the guidance issued by the Charity Commission on public benefit.
4. Policy on grant making	Para 1.38	The Charity follows the principles of Navenby Parish Council's grant-making policy, which allows funding to be provided for

¹ The Charities Statement of Recommended Practice (SORP).

		activities and projects that meet the objectives defined at paragraph 2 of this document, and which are non-political. The key example for this Financial Year was supporting the village's Coronation Event, which helped build community cohesion.
5. Policy on social investment including program related investment	Para 1.38	The Charity does not have any investments.
6. Contribution made by volunteers	Para 1.38	<p>The Committee of Management comprises the Councillors of Navenby Parish Council, who for the benefit of the Charity give up additional and separate time to that already spent on their Local Authority duties.</p> <p>In addition, there are many volunteers involved in operating the activities that are only made possible by the existence of this Charity (e.g. the Navenby Junior Football Club, that operates 11/12 months and whose 250 players use the Pavilion, changing facilities and pitches that are maintained and managed by the Charity; the Youth Café that meets every Friday evening during term time; the singing group that meets weekly; etc.).</p>

Achievements and Performance

	SORP reference	
7. Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>For the residents of Navenby, and many of the surrounding villages, the Charity has provided the following:</p> <ul style="list-style-type: none"> • A well-maintained playing field that has provided formal sporting facilities for the c250 boys and girls of the Navenby Junior Football Club, outdoor gym equipment for general use, and an open space for various leisure activities ranging from dog walking to May Day celebrations. The playing field is an important element in supporting the physical and mental well-being of villagers. • A well-lit and well-ventilated/heated modern building (the Venue Community Centre) offering a range of rooms and kitchen facilities to allow the operation of activities for all age groups, ranging from an after-school club, Girl Guides and Army Cadets for younger villagers, to meetings of the University of the Third Age for older villagers. The Venue plays a key role in fostering community cohesion and combatting social isolation. <p>Because the Venue offers such good facilities, including ease of access for less-able users and car-parking for those who are not within walking distance, it also attracts users who offer wider benefits to society as a whole. These include, but are not limited to: local NHS Trusts who conduct conferences and training sessions here; covid vaccination clinics; blood donation sessions; and businesses offering activities ranging from keep fit sessions to antiques fayres.</p> <p>Of particular note for FY 23/24, the Charity organised and funded a Coronation Day event on 6 May to celebrate the coronation of HM King Charles III. This took place on the</p>

		playing field and included children's games and rides, picnic facilities, bar, live music, etc.
8. Achievements against objectives set	Para 1.41	<p>The Charity has delivered effectively against all of the elements highlighted at para 7 above.</p> <p>However, the one area in which the Charity has not been so successful is meeting sub-para e of para 2 above: <i>'to provide, where appropriate, financial support to enhance the provision of recreational, educational and sporting activities within the community of Navenby'</i> Charity. The Committee of management believes this results from a number of post-CV19 societal changes:</p> <ul style="list-style-type: none"> • Decreased use of face-to-face training and conference activities in favour of on-line alternatives (leads to fewer high-value bookings for the Venue). • Ongoing reticence to socialise or take part in organised activities (leads to fewer routine bookings for the Venue or even the cessation of some clubs/activities). • Ongoing financial challenges for business owners to operate profitably and for the public to participate in leisure activities (leads to fewer bookings for the Venue, plus the need to maintain room rental at a level that barely covers running costs). <p>The Committee of Management intends to conduct a detailed review of the Charity's business model during FY 24/25 in order to address this weakness.</p>
9. Performance of fundraising activities against objectives set	Para 1.41	<p>There has been no fundraising carried out other than the booking fees and rents covered in the attached accounts. This is because in addition to the challenges defined in para 8 above, another post-CV impact is the shortage of volunteers willing to run fundraising activities on behalf of the Charity. This element will also be addressed in the review of the Charity's business model.</p>
10. Investment performance against objectives	Para 1.41	The Charity does not have any investments.

Financial Review

	SORP reference	
11. Review of the charity's financial position at the end of the period	Para 1.21	<p>The attached end of year accounts show:</p> <ul style="list-style-type: none"> • Total Income: 52,297 • Total Expenditure: 63,746 • Balance held by Charity: 21,530
12. Statement explaining the policy for holding reserves	Para 1.22	<p>The Committee of Management has specified that the Charity should hold a reserve to replace or repair existing assets not covered by insurance (e.g. spare parts for heating boiler) or buy new ones (e.g. CCTV equipment). The aspiration is for this reserve to be maintained at no less than £30K.</p>
13. Amount of reserves held	Para 1.22	£21,530

14. Reasons for holding zero reserves	Para 1.22	Not applicable.
15. Details of fund materially in deficit	Para 1.24	Not applicable.
16. Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The Trustee is considering options to ensure that following the adverse changes to community behaviour following the CV-19 pandemic (see para 8 above), we can maintain the financial viability of the Charity.
17. The Charity's principal sources of funds (including any fundraising)	Para 1.47	The Charity's principal sources of funding are from hirers' use of rooms in the Venue and annual payments from the Navenby Junior Football Club for use of the pavilion and playing field, and the Navenby Bowls Club for their bowling green.
18. Investment policy and objectives including any social investment policy adopted	Para 1.46	The Charity does not have investments as it cannot afford to make any.
19. A description of the principal risks facing the Charity	Para 1.46	The key risk to the Charity is that we cannot make enough income to cover running expenses and the Venue has to close. This risk will be mitigated by (1) conducting a review of hirers' costs and rents from the Navenby Junior Football Club and Bowls Club in order to ensure that they remain realistic and competitive, (2) broadening marketing activities to attract new users, and (3) being prepared as a last resort to seek financial support from the community via Navenby Parish Council.

Structure, Governance and Management

	SORP reference	
20. Type of governing document	Para 1.25	The Charity's governing document is the conveyance dated 26 July 1983, passing the piece of land that is now known as the Navenby Playing Fields from the Lincoln Diocesan Trust and Board of Finance to the Navenby Parish Council as Custodian Trustee, with a Committee of Management drawn from members of specified village sports clubs and interest groups. However, the original Committee of Management membership waned steadily, until at a properly convened meeting in 1995, and with the agreement of the Charity Commission, the Committee passed management responsibility for the Charity to Navenby Parish Council, which it continues to discharge. Although the Charity Commission views the conveyance of 1983 as the Charity's governing document, it has agreed that the Committee of Management can conduct its activities in accordance with a locally-produced document, a copy of which is held by the Clerk to Navenby Parish Council.
21. How is the charity constituted?	Para 1.25	Unincorporated association.
22. Trustee selection methods including details of	Para 1.25	Following the disbandment in 1995 of the original Committee of Management (see para 20 above), the Committee of Management is now made up of all Councillors of the Navenby

any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees		Parish Council, who give up additional and separate time to conduct their trustee duties.
23. Policies and procedures adopted for the induction and training of trustees	Para 1.51	Committee of Management members are given a copy of the management document that explains the history of the Charity, including how the Parish Council ended up as being both the Custodian Trustee and providing the Committee of Management, and sets out how the Committee of Management discharges its responsibilities. The Chairman of the Committee of Management provides new members with the opportunity to ask any questions they have arising from the document.
24. The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p>All Councillors of Navenby Parish Council are automatically members of the Committee of Management. The Chairman of Navenby Parish Council serves as Chairman of the Committee of Management, and other Councillors volunteer to serve as the Clerk and Finance Officer.</p> <p>Day-to-day management of the Venue is delegated to a paid Operations Manager, who is issued with a contract and Terms of Reference (TORs), and line-managed by the Chairman. Their TORs include the management of room bookings, interfacing with user groups (e.g. engaging with the Navenby Junior Football Club to deconflict use of car parking spaces needed by other hirers) and the ability to spend money independently within set limits for maintenance, repairs and facility development. The Manager's rate of pay is set by the Committee so as to attract a properly-motivated individual, and increases each year in line with the Government's percentage increase to the Minimum Living Wage.</p> <p>In addition to routine email correspondence, the Committee of Management meets with the Operations Manager quarterly to review the accounts, receive a report on ongoing operations, approve any items of future expenditure that exceed the Operations Manager's independent spend limit, and consider ongoing and new initiatives to support the Charity's objectives defined at Section 2 above.</p> <p>The Charity does not currently work with any wider network.</p>
Relationship with any related parties	Para 1.51	The Venue has Service Level Agreements with the Navenby Junior Football Club and the Bowls Club. The Charity has no undertakings with other charities or organisations.

Reference and Administrative details

Charity name	The Navenby Playing Field Association
Other name the charity uses	Not applicable.
Registered charity number	514422
Charity's principal address	The Venue, Grantham Road, Navenby, Lincoln, LN5 0JJ.


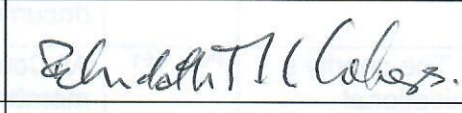
Names of the Trustees who Manage the Charity

The Navenby Parish Council acts as the Custodian Trustee and Committee of Management. The Chair of the Parish Council can be contacted via the Parish Clerk, Parish Office, the Venue, Grantham Road, Navenby, Lincoln, LN5 0JJ. Tel 01522 811132, e-mail office@navenbypc.org.uk and the list of current Councillors can be found here: [Committee of Management Members](#).

Declarations

The Trustee declares they have approved the report above.

Signed on behalf of the Charity's Custodian Trustee

Signature(s)		
Full name(s)	MICHAEL JAMES BURT	ELIZABETH CARLESS
Position (eg Secretary, Chair)	Chairman of Committee of Management	Clerk to Committee of Management
Date	27. January 2025	