



Oldham
Council

Trustee Annual General Meeting

Clayton Playing Fields Trust - Annual Report for the Year Ended 31 March 2021

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Report Author: John Edisbury - Accountant

1st December 2021

Reason for the Decision

The purpose of this report is to recommend approval of the attached accounts (Appendix A) so that the Trustees can make an appropriate resolution at their Annual General Meeting approving the accounts of the Clayton Playing Fields Trust for the year ended 31 March 2021.

Recommendations

It is recommended that the Trustees approve the Clayton Playing Fields Trust accounts for the year ended 31 March 2021.

Clayton Playing Fields Trust – Annual Report for the Year Ended 31 March 2021

1 Background

- 1.1 The Charity Commission requires all charities to hold an annual general meeting and approve the latest year's financial statement at the meeting. It is also a requirement that an annual return is sent to the Charity Commission with, amongst other things, the main financial details. The presentation of this report and approval of its recommendations will enable the Trustees to discharge this requirement.

2 Current Position

- 2.1 The tables below summarise the financial position of the Trust for the financial year 2020/21 and the balance sheet position as at 31 March 2021. For comparison purposes, this is presented alongside the position for the previous financial year (2019/20). The accounts are presented in full at Appendix A.

Table 1 – Revenue Account

Revenue Account	2020/21 £	2019/20 £
Expenses	40,680	39,132
Income from Lettings	(10,692)	(8,540)
Interest on Investments	(168)	(465)
Total income for activities	(10,860)	(9,005)
Deficit prior to OMBC contribution	29,820	30,127
OMBC contribution	29,820	30,127

Balance Sheet	31 March 2021 £	31 March 2020 £
Investments	54,500	54,500
Accumulated fund	54,500	54,500

- 2.2 The key points to note are:
- Expenses of £40,680 were incurred which was £1,548 higher than the £39,132 incurred in 2019/20.
 - Income from lettings was £10,692 which was an increase of £2,152 compared to the £8,540 received in 2019/20.
 - Interest on investments was £168, a decrease of £297 compared to the 2019/20 figure of £465.
 - The Council is required to make up the deficit this year of £29,820, which is a decrease of £307 compared to the 2019/20 deficit of £30,127. This is funded from the Councils Asset Management revenue budget.
 - The Trust has investments of £54,500 which are managed by the Council.

3 Options/Alternatives

- 3.1 The options available to the Trustees are:
- (a) To approve the accounts as set out in Appendix A and make the appropriate annual submission to the Charity Commission by 31 January 2022.
 - (b) To not approve the accounts as set out in Appendix A. This would mean that the Trust would not be able to make a resolution at it's Annual General Meeting and would not therefore comply with the financial requirements of the Charity Commission.

4 Preferred Option

- 4.1 The preferred option is for the Trustees to approve the accounts so that the Trustees can make an appropriate resolution at their annual general meeting as required by the Charity Commission.

5 Consultation

- 5.1 Appropriate officers have been consulted in compiling this report.

6 Financial implications

- 6.1 The Council's contribution towards administering Clayton Playing Fields for the financial year 2020/21 (as set out in Appendix A) was £29,820. This is marginally lower than the previous year's support figure of £30,127. The reduction is mainly the result of increased income received for the hire of pitches. A revenue budget to fund this contribution is held within the Councils Asset Management Service as part of the People and Place Directorate.
- 6.2 On approval of the accounts, an annual return for the year ended 31 March 2021 will be submitted to the Charity Commission to comply with the deadline of 31 January 2022. (Nigel Howard)

7 Legal Services Comments

- 7.1 None.

8 Co-operative Agenda

- 8.1 The operation of the playing fields supports the Council's co-operative agenda by providing a facility for local clubs which they would not individually be able to sustain.

9 Human Resources Comments

- 9.1 None.

10 Risk Assessments

- 10.1 None Required

11 IT Implications

- 11.1 None.

12 Property Implications

- 12.1 Revenue corporate property budgets have supported the works at Clayton Playing Fields in 2020/21.
- 12.2 Going forward, health & safety day-to-day repairs and maintenance will be picked up by the Corporate Landlord budget. It is not currently anticipated that further capital works will be required. (Peter Wood)

13 Procurement Implications

- 13.1 None.

14 Environmental and Health & Safety Implications

- 14.1 None.

15 Equality, community cohesion and crime implications

- 15.1 None.

16 Equality Impact Assessment Completed?

- 16.1 N/A.

17 Key Decision

- 17.1 No.

18 Key Decision Reference

- 18.1 N/A.

19 Background Papers

19.1 None.

20 Appendices

20.1 Appendix A – Clayton Playing Fields Trust Accounts

Appendix A

Clayton Playing Fields Trust

Revenue Account for the Year Ended 31 March 2021

Detail	Notes	2020/21 £	2019/20 £
Expenditure			
Grounds Maintenance	1	31,326	30,562
Insurance	2	642	617
Administration	3	8,712	7,953
Total Expenditure		<u>40,680</u>	<u>39,132</u>
Income			
Football pitches	4	(10,692)	(8,540)
Interest on Investments	5	(168)	(465)
Total Income (excl. Oldham Council contribution)		(10,860)	(9,005)
Contribution from Oldham Council (Asset Management revenue budget)		(29,820)	(30,127)
Total Income		<u>(40,680)</u>	<u>(39,132)</u>

Notes to the Revenue Account

- 1 The Grounds Maintenance charge covers the cost of maintaining the pitches.
- 2 A nominal amount has been charged for insurance.
- 3 Administration charges are based on clerical assistance provided through the People and Place Directorate and equates to 0.25 FTE.
- 4 A certain level of free use is provided, which has not been quantified. The amount included is from regular club football use.
- 5 Investment income is derived from the investment of the Trust's accumulated fund as part of the Council's overall cash balances. Interest is credited in line with the investment rate received by the Council.

Balance Sheet for the Year Ended 31 March 2021

Detail	2020/21 £	2019/20 £
Investments	54,500	54,500
Accumulated Fund	54,500	54,500