



Oldham
Council

Trustee Annual General Meeting

Clayton Playing Fields Trust - Annual Report for the Year Ended 31 March 2023

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27th September 2023

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 2023.

Recommendations

It is recommended that Trustees approve the Clayton Playing Fields Trust accounts for the year ended 31 March 2023.

Clayton Playing Fields Trust – Annual Report for the Year Ended 31 March 2023

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 as at 31 March 2023. The accounts are presented in full at Appendix A.

Table 1 – Revenue Account

Revenue Account	2022/23 £	2021/22 £
Expenses	43,522	41,061
Income from Lettings	(10,299)	(14,228)
Interest on Investments	(168)	(168)
Total income for activities	(10,467)	(14,396)
Deficit prior to OMBC contribution	33,055	26,665
OMBC contribution	(33,055)	(26,665)

Balance Sheet	2022/23 £	2021/22 £
Investments	54,500	54,500
Accumulated fund	54,500	54,500

2.2 The key points to note are:

- Expenses of £43,522 were incurred which were higher than the £41,061 incurred in 2021/22.
- Income from lettings were £10,299 which is a decrease of £3,929 from the £14,228 received in 2021/22.
- Interest on investments was £168, therefore no change from 2021/22
- The Council is required to make up the deficit this year of £33,055 which is an increase of £6,389 compared to 2021/22.
- The deficit is funded from the Councils Asset Management budget.
- The Trust has investments of £54,500 which are managed by the Council and generated the £168 as highlighted above.

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 2024.
- (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 their Annual General Meeting and comply with the financial requirements of the Charity Commission.

4 Preferred Option

4.1 The preferred option is (a), that the Trustees 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 2022/23 (as set out in Appendix A) was £33,054. This is more than the previous year's support figure of £26,665. The increase of £6.3k is the result of decreased income received for the hire of pitches (£3.9k), which is in line with 2019'20's pre Covid bookings and an increase in ground maintenance and labour charges (£2.4k).

6.2 This contribution was met from a permanent dedicated revenue budget within the Council's Asset Management Service (Place & Economic Growth Directorate).

6.3 On approval of the accounts, an annual return for the year ended 31 March 2023 will be submitted to the Charity Commission to comply with the deadline of 31 January 2024.

(James Postle)

6 Legal Services Comments

None

7 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 Corporate property revenue budgets have supported the works at Clayton Playing Fields in 2022/23.

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 will be required.

(Katy Webster)

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 2023

Detail	Notes	2022/23 £	2021/22 £
Expenditure			
Grounds Maintenance	1	34,830	32,109
Insurance	2	695	668
Administration	3	7,997	8,284
Total Expenditure		<u>(43,522)</u>	<u>41,061</u>
Income			
Football pitches	4	(10,299)	(14,228)
Interest on Investments	5	(168)	(168)
Total Income (excl. Oldham Council contribution)		<u>(10,467)</u>	<u>(14,396)</u>
Contribution from Oldham Council (Asset Management revenue budget)		(33,055)	(26,665)
Total Income		<u>(43,522)</u>	<u>(41,061)</u>

Notes to the Revenue Account

- 1 The Grounds Maintenance charge is calculated based on the application of the fees and charges percentage uplift.
- 2 A nominal amount has been charged for insurance.
- 3 Administration charges are based on clerical assistance provided through the Place & Economic Growth Directorate and equates to 0.25 FTE.
- 4 A certain level of free use is provided, which has not been quantified.
- 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 2023

Detail		2022/23 £	2021/22 £
Investments		54,500	54,500
Accumulated Fund		54,500	54,500