

Do the Numbers Limited  
37 Upper Brownhill Road  
Southampton, SO16 5NG  
023 8077 2341

21<sup>st</sup> June 2021

Louise Harrison, Administrator  
King George's Field Charity  
King George V Pavilion,  
Peter Grant Way, Ferndown,  
Dorset,  
BH22 9EN

Dear Louise,

Further to my visits last week and earlier in the year, please find enclosed the accounts for the King Georges Field Charity for the year to 31 March 2021.

They should be signed by the Chair of the Trustee at the next suitable meeting and then filed with the Charity Commission.

I found the records and systems of the Charity to be in extremely good order. All requested information was to hand and explanations from officers were supported by evidence.

The revaluation of land and buildings carried out in March 2021 has been incorporated into these accounts so that in the event that the MOU is approved by the trustee, the updated records are correct.

Yet again the reports produced by the Advantedge system did not balance with each other and this it was not possible for the system to generate a trial balance. However the records maintained by the offers allowed me to place reliance on the figures.

On the basis that the charity will be changing accounting software during the year, I enclose a trial balance so that the officers can start to mirror the coding across.

As discussed, if the transfer takes place as of 1<sup>st</sup> October, the interim visit can be carried out to produce a validated trial balance at that date.

Please find enclosed my invoice for the balance of the agreed fee. If you require any further information, please do not hesitate to contact me.

Regards



Eleanor S Greene,  
for Do the Numbers Ltd



King Georges Field Charity : Ferndown  
Fixed Asset Register

Asset Category	Desc	Purchase date	Cost	Total Dep'n to date	Current NBV	NBV at 31.03.20	Addns	Revalue	Disp	Charge for year	NBV at 31.03.21
Freehold Land	KGV Field	1929	28,500	485,250	28,500			456,750			485,250
Freehold buildings	KGV Pavilion	1950	1,250,000	1,860,000	1,250,000			610,000			1,860,000
Freehold buildings	Football pavilion	1950	120,000	95,000	120,000			-25,000			95,000
Freehold Land	Sports field irrigation system	1999	11,615	11,615	11,615						11,615
Freehold Land	Bowling green land improvements	2010	2,225	-27,775	30,000	2,225		27,775			30,000
Freehold land & buildings	0% depn		1,412,340	1,412,340	1,412,340			1,069,525			2,481,865
Community Assets	Garage store	2000	30,000	18,686	11,314	13,311				1,997	11,314
Community Assets	Tennis Courts	2000	68,015	42,364	25,651	30,178				4,527	25,651
Community Assets	Skateboard Park Equipment	2000	53,605	33,388	20,217	23,785				3,568	20,217
Community Assets	Playground equipment	2002	20,240	19,317	923	1,086				163	923
Community Assets	Play equipment surfacing	2004	103,030	64,172	38,858	45,715				6,857	38,858
Community Assets	Football dugout	2009	1,210	754	456	537				81	456
Community Assets	Grounds staff compound	2010	1,750	1,090	660	776				116	660
Community Assets	Tennis court resurfacing	2010	48,879	31,366	17,513	20,604				3,091	17,513
Community Assets	Fencing	2010	3,261	3,195	66	78				12	66
Community Assets	Bowling Green Irrigation System	2010	5,766	5,649	117	137				21	117
Community Assets	56 Solar panels	2012	26,284	17,562	8,722	10,262				1,539	8,722
Community Assets	Garage doors replaced (19.11.18)	2019	1,978	763	1,215	1,429				214	1,215
Community Assets	15% RB		364,018	238,306	125,712	147,897				22,185	125,712
Vehicles	Dennis FT610 Mower	2014	4,892	4,160	792	976				244	792
Vehicles	Groundcare Major 6300 Roller	2015	5,640	4,608	1,032	1,376				344	1,032
Vehicles	John Deere 4049R HF16VXM	2016	27,000	20,727	6,273	8,364				2,091	6,273
Vehicles	25% RB		37,532	29,495	8,037	10,716				2,679	8,037
Tools & Equipment	2 X Cricket Sight Screens	2000	2,600	2,442	158	197				39	158
Tools & Equipment	Fuel Tank	2002	1,324	1,292	32	40				8	32
Tools & Equipment	Arrow Action Aerator	2008	6,000	5,496	504	630				126	504
Tools & Equipment	John Deere Mower	2014	950	738	212	265				53	212
Tools & Equipment	Floor cleaner	2015	986	767	219	274				55	219
Tools & Equipment	Team Sprayer – tractor mounted	2018	4,862	2,373	2,490	3,112				622	2,490
Tools & Equipment	Team sprayer – walk behind	2018	1,080	527	553	691				138	553
Tools & Equipment	Birdguard Pro Plus Two	2018	609	297	312	390				78	312
Tools & Equipment	Front Loader for Tractor 04.12.18	2019	8,000	3,904	4,096	5,120				1,024	4,096
Tools & Equipment	20% RB		26,412	15,693	10,719	10,719				2,144	8,575
			1,840,302	258,630	1,581,672	1,581,672		1,069,525		27,007	2,624,189



## King George V Charity Ferndown : Trial Balance

Do the Numbers  
31/03/21

100.1 Football	7449.22
100.2 Tennis	2516.19
100.3 Cricket	480.00
100.4 Bowls	1.00
110.1 General Room Hire	153.23
120.1 DCC Registrar/Trading Standards	11959.15
120.3 Scout Hut	
120.4 Tennis Club	2889.98
120.5 Bowls Club	5500.00
120.6 DCC Land Rental	20628.00
130.1 Registrars section (elec, cleaning etc)	6207.08
145.0 Interest - Special Int Bearing Acc	1.45
146.0 Interest - Royal Bank Of Scotland	40.19
150.0 Caf Fixed Interest Fund Income	2138.28
155.0 Caf Equity Fund Income	1890.79
158.0 Scottish Widows - Interest	
159.0 Santander Interest	50.90
160.0 CCLA interest	63.62
180.0 Miscellaneous Income	879.56
185.0 Electricity Feed In Payments	4119.81
190.0 FTC recharges for grounds staff	21500.00
195.0 Town Council Grant	118447.67
196.0 Fete On The Fields	
199.0 Other grants	
200.1 Groundstaff and Housekeeper salaries	66619.83
200.2 Employers NI	4895.26
200.3 Employers pension	13538.08
200.4 Employee NI	5125.89
200.4 Student Loan	
200.5 Employee Pension	3725.77
200.6 Tax	6055.60
201.0 Contracted staff	427.97
210.0 Ftc Adjustment	21500.00
220.1 Football	3797.62
220.2 Bowls	2738.49
220.3 Tennis	1191.61
220.4 Cricket	621.22
220.5 Skatepark	
220.6 General	3990.73
220.7 Fuel	2149.13
225.0 COVID	1808.94
240.0 Asset Replacement	
250.0 Equipment Funds	2900.83
260.1 General Maintenance	4842.10
260.2 Electricity	6876.83
260.3 Water/Sewage	5464.28
270.0 Childrens Play Area	

280.0	Skatepark Improvements	
290.0	Accountancy Fees	1000.00
295.0	Legal & Professional Fees	3675.47
300.0	General	983.43
320.0	Insurance	11603.96
330.0	Health & Safety	2806.54
331.0	Training	550.00
340.1	Telephone charges	1430.98
340.2	General Admin costs	138.26
340.3	Advertising	
340.4	IT Support	442.80
360.2	Recycling waste charges	255.71
360.3	General waste charges	2908.20
390.0	Depreciation	27094.00
400.0	Land & Buildings – cost b/wd	451143.00
400.5	Land & Buildings – revaluation in year	585000.00
401.0	Land – Community Assets	961197.00
401.5	Land – Community Assets revaluation	484525.00
420.0	Community assets – cost b/wd	364018.00
424.0	Community assets – addns	
425.0	Community assets – disposals	
430.0	Community assets – depn b/wd	216121.00
431.0	Community assets – depn for year	22185.00
432.0	Community assets – depn disposals	
440.0	Equipment – cost b/wd	19882.65
444.0	Equipment – addns	
445.0	Equipment – disposals	
450.0	Equipment – depn b/wd	9076.00
452.0	Equipment – depn for year	2231.00
453.0	Equipment – depn disposals	
460.0	Vehicles – b/wd	37532.00
462.0	Vehicles – addns	
465.0	Vehicles – disposals	
470.0	Vehicles – depn b/wd	26816.99
472.0	Vehicles – depn charge for year	2678.00
473.0	Vehicles – depn disposals	
500.0	CAF Equity Fund (£19,037.17)	29220.15
501.0	CAF fixed Interest Fund (£71,275.86)	71340.00
503.0	Royal Bank Of Scotland	53955.60
504.0	Santander 12 month Business Bond	50954.76
505.0	Scottish widows 1 year term deposit	
506.1	CCLA Deposit fund	53332.96
510.0	Trade debtors	17893.41
515.0	Prepayments	4119.81
601.0	Nat West Current Account	123754.61
602.0	Nat West Interest Account	2499.64
603.0	Petty Cash	
700.0	Wages control account	
710.0	Trade creditors	3218.45
720.0	Accruals	500.00
800.0	General fund (surplus on activities)	118343.29
810.0	Restricted Income Fund : Harmont Woods	4146.00

811.0	Restricted Income Fund : Playground	
812.0	Restricted Income Fund : Bandstand	495.00
813.0	Restricted Income Fund : Tennis Court	
820.0	General fund – KGV building	1570829.00
830.0	Endowment Funds (net of Solar panels)	258200.00
835.0	Fixed asset revaluation 31.03.21	1069525.00
840.0	Investment Revaluation reserve	10247.27
		3521528.12 3521528.12





**KING GEORGE'S FIELD CHARITY**  
**FINANCIAL STATEMENTS**  
**31 MARCH 2021**

Charity Number 301136

**KING GEORGE'S FIELD CHARITY  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**CONTENTS**

Trustees annual report	3
Independent examiner's report to the trustees	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 to 8

**KING GEORGE'S FIELD CHARITY  
TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

The trustee has pleasure in presenting its report and the unaudited financial statements of the charity  
FOR THE YEAR ENDED 31 MARCH 2020

**ADDRESS**

King George V Pavilion, Peter Grant Way, Ferndown, Dorset, BH22 9EN

**TRUSTEE**

Ferndown Town Council (Sole Trustee)  
*represented by its members at the date of the meeting*

**CONTACT**

Mrs L Harrison (Administrator to the Trustee), The Barrington Centre, Pennys Walk, Ferndown BH22 9TH

**EXAMINER**

Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG

**BANKERS**

National Westminster, 503 Ringwood Road, Ferndown, Dorset, BH22 9BL

**GOVERNANCE**

Conveyance dated 30<sup>th</sup> July 1953 resulting in Declaration of Trust dated 10<sup>th</sup> September 1956  
as amended by Schemes date 12<sup>th</sup> January 1997 and 7<sup>th</sup> March 1997 and resolution dated 31<sup>st</sup> May 2012  
Registered as a Charity on 25<sup>th</sup> October 1962

*All documents available from the administrator upon request.*

**OBJECTIVES**

The object of the Charity is the provision and maintenance of a public recreation ground for the benefit of all persons, without distinction of political, religious or other opinions with the object of improving the conditions of life for the said persons.

The land shall be held upon trust for use for the object of the Charity.

The land shall be maintained as a permanent memorial to King George V under the provisions of the King George's Fields Foundation.

The trustee believes that the charity meets the public benefit requirements and has complied with the duty in section 4 of the 2011 Act.

**ACHIEVEMENTS**

Ferndown Town Council contributes towards the improvement and maintenance of the facilities by means of an annual grant. The amount of this grant for the current year was £118,447 (2020 : £113,450).

Both the Charity and the Town Council trustee clearly identify the cost / value of works carried out by charity staff to maintain council assets and facilities, separate from the grant.

Activities and objectives of both the charity and its trustee are detailed on the Council website.

**SIGNED ON BEHALF OF THE TRUSTEES**

Mrs Louise Harrison  
Administrator

Cllr Julie Robinson  
Chairman of the Trustee

**KING GEORGE'S FIELD CHARITY  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 4 to 7

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5Xb) of the 2011 Act; and to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG

17<sup>th</sup> June 2021

**KING GEORGE'S FIELD CHARITY  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	2020 £
<b>INCOMING RESOURCES</b>						
Donations and sundry income	1	880			880	7,431
Income from events		0			0	2,089
Grant – Ferndown Town Council		118,448			118,448	113,450
Grants – other		21,500			21,500	21,500
Voluntary income		<u>140,827</u>			<u>140,827</u>	<u>144,470</u>
Dividends from investments				4,029	4,029	3,672
Bank interest				156	156	645
Investment income		<u>0</u>		<u>4,185</u>	<u>4,185</u>	<u>4,317</u>
Sports fees		18,836			18,836	29,968
Letting income		38,947			38,947	30,812
Electricity feed in tariff		4,120			4,120	2,208
Charitable Activities		<u>61,904</u>			<u>61,904</u>	<u>62,989</u>
<b>TOTAL INCOMING RESOURCES</b>		<u>202,731</u>		<u>4,185</u>	<u>206,916</u>	<u>211,776</u>
<b>RESOURCES EXPENDED</b>						
Grounds and housekeeping staff	2	100,388			100,388	94,794
Admin recharge fee		21,500			21,500	21,500
Utilities (water and electricity)		12,341			12,341	16,626
Field maintenance		21,171			21,171	25,683
Pavilion maintenance		4,842			4,842	5,811
Tennis court maintenance		1,192			1,192	817
Administration		6,352			6,352	6,813
Insurance		11,604			11,604	10,148
Charitable activities		<u>179,390</u>			<u>179,390</u>	<u>182,192</u>
Accountancy and payroll services		1,000			1,000	1,000
Loss on disposal of fixed assets		0			0	4,829
Depreciation		27,094			27,094	32,352
Legal and professional fees		3,675			3,675	4,415
Governance costs		<u>31,769</u>	<u>0</u>	<u>0</u>	<u>31,769</u>	<u>42,596</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>211,160</u>	<u>0</u>	<u>0</u>	<u>211,160</u>	<u>224,788</u>
					0	0.00
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<u>-8,429</u>	<u>0</u>	<u>4,185</u>	<u>-4,243</u>	<u>-13,012</u>

The notes on pages 7 to 8 form part of these financial statements.

**KING GEORGE'S FIELD CHARITY  
BALANCE SHEET  
AS AT 31 MARCH 2021**

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	4		2,624,190		1,581,759
Long term deposits (endowment fund)			104,910		131,055
Investments (endowment fund)	5		153,893		143,660
			<u>2,882,993</u>		<u>1,856,473</u>
<b>CURRENT ASSETS</b>					
Trade Debtors			22,013		28,127
Cash at bank and in hand			126,254		98,710
			<u>148,267</u>		<u>126,837</u>
<b>CURRENT LIABILITIES</b>					
Trade Creditors			3,218		3,370
Accruals and other creditors			500		1,000
			<u>3,718</u>		<u>4,370</u>
<b>NET CURRENT ASSETS</b>			<u>144,549</u>		<u>122,467</u>
<b>NET ASSETS</b>			<u>3,027,542</u>		<u>1,978,940</u>
<b>FUNDS</b>					
Endowment funds	6		268,447		274,042
Restricted income funds			4,641		4,641
Fixed asset revaluation			1,069,525		0
Unrestricted income funds			1,684,929		1,700,257
<b>TOTAL FUNDS</b>			<u>3,027,542</u>		<u>1,978,940</u>

These financial statements were approved on

Councillor Julie Robinson  
Chairman of the Trustee

The notes on pages 7 to 8 form part of these financial statements.

**KING GEORGE'S FIELD CHARITY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards and The requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

**Fixed assets**

All fixed assets are initially recorded at cost.

The trustee has inventoried all assets in the year and reviewed the depreciation policies applied to all assets. The charges for the current year include the adjustments to the updated approach.

A detailed schedule is held by the administrator.

Freehold land and buildings	not depreciated
Improvements to community assets	15% reducing balance
Tools and equipment	20 % reducing balance
Vehicles and motorised equipment	25% reducing balance

Assets donated to the charity and those which are fully depreciated are deemed to have a residual value of £1

**Pension costs**

The charity operates the LGPS for those employees whose service commenced before 2013

All other eligible employees have been Auto Enrolled into Creative Benefit Solutions Ltd.

**2. EMPLOYEES**

2021      2020

The average number of employees during the year, was as follows:

4      3

No employee received remuneration of more than £50,000 during the year (2020 Nil).

**3. TRUSTEES**

No trustee received any remuneration during the current or previous year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year.

No expenses were reimbursed to any individual trustee during the current or previous year.

**KING GEORGE'S FIELD CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

4. FIXED ASSETS	Freehold Property £	Community Assets £	Tools £	Vehicles £	Total £	2020 £
<b>COST</b>						
Brought forward at 01.04.20	1,412,340	364,018	19,883	37,532	1,833,773	1,900,480
Revaluation in year	1,069,525				1,069,525	
Additions		0	0	0	0	0
Disposals			0	0	0	-66,707
Carried forward as at 31.03.21	<u>2,481,865</u>	<u>364,018</u>	<u>19,883</u>	<u>37,532</u>	<u>2,903,298</u>	<u>1,833,773</u>
<b>DEPRECIATION</b>						
Brought forward at 01.04.20	0	216,121	9,076	26,817	252,014	281,540
Charge for the year		22,185	2,231	2,678	27,094	32,352
Disposals		0	0	0	0	-61,878
Carried forward as at 31.03.21	<u>0</u>	<u>238,306</u>	<u>11,307</u>	<u>29,495</u>	<u>279,108</u>	<u>252,014</u>
<b>NET BOOK VALUE</b>						
Brought forward at 01.04.20	<u>1,412,340</u>	<u>147,897</u>	<u>10,807</u>	<u>10,715</u>	<u>1,581,759</u>	<u>1,618,940</u>
Carried forward as at 31.03.21	<u>2,481,865</u>	<u>125,712</u>	<u>8,576</u>	<u>8,037</u>	<u>2,624,190</u>	<u>1,581,759</u>

5. INVESTMENTS	Historic cost £	Unrealised gain b/fwd £	Unrealised gain / (loss) for year £	Market value 31.03.21 £
Part of the endowment fund is invested as follows				
CAF Equity Fund	19,037	3,047	7,136	29,220
CAF Fixed Interest Fund	71,276	-3,033	3,097	71,340
<b>TOTAL</b>	<u>90,313</u>	<u>14</u>	<u>10,234</u>	<u>100,560</u>

The balance of the endowment fund is held in cash savings accounts with maturity between 1 day and 1 year

6. RESERVES	01.04.20 b/fwd £	Income £	Expenditure £	Transfers £	c/fwd 31.03.21 £
Endowment Funds (net of Solar panels)	258,200	0			258,200
Endowment fund - gain (unrealised)	15,842	10,234	0	-15,829	10,247
Restricted Income Fund : Harmont Woods	4,146				4,146
Restricted Income Fund : Bandstand	495				495
Revaluation of land and buildings March 2021	0			1,069,525	1,069,525
General fund – KGV building	1,570,829				1,570,829
General fund (surplus on activities)	129,427	202,731	211,160	-6,899	114,100
	<u>1,978,940</u>	<u>212,965</u>	<u>211,160</u>	<u>1,046,797</u>	<u>3,027,542</u>