



King George's Playing Field Rollesby

Charity No. 1086039

Annual Report 2024

Chairman's Report

Dear Residents

Welcome to the 2024 Annual General Meeting of the King George's Playing Field Rollesby. I am sure you will find the meeting useful and enlightening, and we look forward to discussing the operations of the Playing Field with everyone present.

We are all aware that there has been a lot of discussion and questioning around the Playing Field, much of which is a product of the relationship with the Parish Council as Managing Trustees. Later in this report, the governance structure is explained, and while Parish Councillors are Trustees of the Playing Field through their appointment (and not by choice) the two must be managed entirely separately. We have also taken the time later in this document to explain the different models of governance available, and I intend to discuss the viability of the different options later in the meeting.

During the year the Trustees took the decision to close the Pavilion ahead of a full renovation which is being planned, and will be the subject of funding applications. I am sure that you will agree that it is not financial sensible to offer hirings at a charge less than the cost of opening for that session, so choices had to be made and we are looking forward, in due course, to a newly renovated community facility for everyone.

The Playing Field remains a public open space for the enjoyment of residents and visitors alike. The Field (including outside toilets) can be hired for events, bringing an income to the Trust which is important to help with the running costs.

I look forward to working with the community to provide the charitable objectives, which are 'to provide a playing field or public open space'. I hope that tonight's meeting is useful and enlightening.

Simon Moore, Chairman, King George's Playing Field Rollesby

Updates from the Charity

It has been nearly 12 months since the last election, and there have been quite a few changes made within the Charity administration.

Banking and Transaction Recording

Banking has moved from Barclays to Unity Trust Bank. This allows payments to be made by BACS, raised by an administrator and authorised by two Trustees, rather than the use of cash transactions or cheques.

Transactional recording has been moved to an electronic cash book (in Excel) with every receipt and payment recorded and reported, and regular bank reconciliations. This is to help aid transparency of the Trust's finances.

Meetings

Regular meetings of the Trustees have been held, with decision making processes strengthened and minuted. For the first time, the Charity is holding an Annual General Meeting in April 2024, and is looking forward to welcoming members of the public and answering their questions about the Charity.

Income 2023/24

Pavilion Hires

The Pavilion was used throughout 2023. From April to December 2023 the Pavilion bookings totalled £540, with three regular hirers (a theatre group; a band; and a wood turning club); an ad hoc hire through the summer holidays; and storage charges for a local group.

Playing Field Hires

During the year there were a handful of ad hoc bookings for the Playing Field. This included the Woodland charity events; and a football hire in early 2023. This totals £141.52, of which £100 is a deposit payment for the Woodland Family Fun Day in June 2024.

The main hirer of the field was the Car Boot, which achieved income of £1,680 for the 14 fortnightly sessions. This was less than in 2022 as during that year there had been temporary planning permission for 28 car boots per year. Although the Trust put in planning permission to continue with 28 car boots per year, the number of objections received into the planning process resulted in advice from the Borough Council to withdraw the application.

Tuck Shop

Until May 2023 a Trustee ran a Tuck Shop within the Pavilion after school. An analysis of the profitability of this was carried out using the figures that were available from June 2022 (as no transactional recording had been carried out prior to then for this activity) and showed that the Tuck Shop was making a loss before heating and lighting had been accounted for.

The Trust offered the former Trustee an opportunity to continue to run the Tuck Shop as a personal enterprise for a minimal rental fee, but this was declined. The stock was sold to the former Trustee, which generated £70 of the £278.75 income for 2023/24.

Events

Two successful events were held in the year, thanks to the hard work of the individuals involved. EasterFest 2023 raised a total of £104.50, and the Coronation Event raised a total of £202.50.

Donations

Generous donations totalling £400 were received from an individual within the village, which were very gratefully received.

Bank Interest

Bank interest totalling £84.36 was received during the year. Unity Trust Bank offers a better rate of interest than Barclays, and with the easy ability for inter-account transfers it is possible to manage the money while achieving the best possible interest.

Expenditure 2023/24

Utilities and Cleaning

Cleaning costs were down as this had previously been a cash payment to a Trustee, which did not continue after the May 2023 elections. The Charity was not able to find a cost effective alternative without significantly raising the hire charges.

Electricity costs were commensurate with usage during the year and are now down to around £30/month (standing charge and small amount of usage to power the outside lights and CCTV).

Broadband Charges

The broadband charges relate to the provision of CCTV at the Pavilion, a security measure installed following incidents at the Playing Field.

Maintenance and Equipment

Maintenance and equipment charges have been relatively modest during the year, as it was not felt good value to spend money when a refurbishment was planned. The costs incurred related to keys and key safe arrangements, and servicing of the CCTV.

Tuck Shop

The small expenditure related to final stock purchases made prior to deciding not to continue with this activity.

Event Costs and Miscellaneous

Event costs relate to expenditure for signage for EasterFest. Miscellaneous costs were £35 Information Commissioner's Office subscription.

Insurance and Grounds Maintenance

Currently the Charity is insured on a joint policy with Rollesby Parish Council, giving savings and economies of scale. If in the future a joint policy can't be offered by the insurers, the Charity will need to make its own arrangements for insurance.

Grass and hedge cutting was paid for by Rollesby Parish Council thanks to a grant from Great Yarmouth Borough Council.

VAT

VAT can be reclaimed by Rollesby Parish Council on expenditure other than the Pavilion. The Charity incurred £159.74 of unrecoverable VAT on general revenue expenditure.

Pavilion Renovation Project

The major work of 2023/24 has been preparations for a full renovation of the Pavilion. A number of works have been completed which were needed before more major works could take place. These included £4,486.86 of electrical works, upgrading and testing the electrics, decommissioning some circuit boards and replacing with compliant ones, increasing the size of the feed into the building, and energy saving improvements to the toilets with lights and hand dryers that automatically shut off.

The works also included new wiring into the outside toilets which were previously just a toilet. The Trustees were keen to bring these back into use for the benefit of playing field hirers, and spent a further £1,415.25 on plumbing, hand basins and hot/cold water taps to make this facility acceptable and hygienic.

£465 was spent on an asbestos survey, which is needed before contractors can work on site.

On top of these costs was unrecoverable VAT at £1,265.82.

The 2024/25 Budget

The 2024/25 budget was set in November 2023, as it needed to feed into the Rollesby Parish Council budget setting process. It was clear that the Pavilion was making significant losses and was not in a fit state to be hired out, with significant deep cleaning required; vandalism and maintenance issues to be dealt with; and no cost effective cleaner to attend after hirings.

The car boot operator confirmed in late September 2023 that he would not be returning for the 2024 season. The objections to the car boot from members of the community suggested that this was not supported in the village, and the Trust is still discussing the limitations of permitted development with Great Yarmouth Borough Council.

This left the Trust with the three remaining hirings:- the theatre group; the wood turning group; and the band. The income from the three remaining hires did not cover the cost of that hire (electricity to heat the building, particularly in the winter months; water and consumables; post-hire cleaning), so it was decided to mothball the Pavilion from 1st January 2024 pending full renovation.

The Trustees had an aspiration to hold a Village Fete in September, a possible event in the summer months, and a Christmas Artisan Fair in late November. These plans are still being discussed.

The Trustees set a budget which includes the mothballed costs of the Pavilion (contracts and standing charges); a small amount of seed funding for events; a modest amount for tree inspections and surveys, which are an insurance requirement; and a contingency / miscellaneous figure to cover any overspends or unforeseen expenditure.

This was fed into the Council's budget setting process, and the sum of £4,800 agreed from the precept (council tax). This money will be held by the Council to be spent on the field if and when needed.

Summary of Accounts 2023/24

Income	Actual 2021/22 £	Actual 2022/23 £	Budget 2023/24 £	Actual 2023/24 £	Budget 2024/25
Pavilion / Field Rental	935.00	880.00	500.00	681.52	0.00
Car Boot	3,190.16	3,400.00	1,680.00	1,680.00	0.00
Tuck Shop	706.97	1,597.75	0.00	278.75	0.00
Events	60.00	544.00	0.00	307.00	0.00
Donations	300.00	1,450.00	500.00	405.39	0.00
Interest	0.28	6.20	10.00	84.36	50.00
Miscellaneous	0.00	3,760.32*	0.00	0.00	0.00
Use of Reserves (to balance)	0.00	0.00	4,000.00	0.00	0.00
From RPC Budget	0.00	0.00	0.00	0.00	4,800.00
Total	5,192.41	11,638.27	6,690.00	3,437.02	4,850.00

* Made up of £2,100 insurance claim; £462 reimbursement of planning application fees; £40 key deposits; and £1,158.32 unrecorded income.

Expenditure	Actual 2021/22* £	Actual 2022/23 £	Budget 2023/24 £	Actual 2023/24 £	Budget 2024/25 £
Cleaning	655.96	715.67	50.00	25.47	0.00
Insurance	0.00	0.00	0.00	0.00	0.00
Broadband	0.00	236.63	650.00	496.65	616.00
Water	0.00	198.30	200.00	131.77	50.00
Electric	0.00	637.14	750.00	560.54	420.00
Maintenance	924.47	2,690.00**	500.00	146.50	300.00
Equipment	65.00	552.18	0.00	56.75	0.00
Tuck Shop	781.23	2,086.33	0.00	128.58	0.00
Grounds Maint.	200.00	0.00	0.00	0.00	0.00
Tree Survey & Insp	0.00	0.00	0.00	0.00	1,500.00
Capital	0.00	930.58	4,000.00	6,329.11	0.00
Event Costs	14.37	514.16	0.00	72.23	500.00
Bank Charges	0.00	0.00	0.00	41.09	72.00
Misc & Contingency	15.00	1,248.45^	540.00	35.00	1,092.00
VAT	0.00	311.97	0.00	1,425.56	300.00
Total	2,656.03	10,121.41	6,690.00	9,440.22	4,850.00

*Figures for 2021/22 may have been recorded as 'rolled up' eg utilities may be recorded under maintenance.

** £2,100 on gate repairs – paid for by insurance claim.

^ Includes £921 planning fees, of which £462 was reimbursed to the Trust

Reconciliation

Opening Balance @ 1st April 2023	14,658.70
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Total Income	3,437.02
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Total Expenditure	9,440.22
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Closing Balance @ 31st March 2024 (provisional)	8,655.50
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Represented by:

Barclays Current (awaits statement)	735.55
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Barclays Deposit (awaits statement)	2,869.44
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Unity Trust Current	425.00
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Unity Trust Deposit	4,502.83
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Petty Cash	68.50
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Less unrepresented payments	0.00
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Total	8,655.50
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Use of the Facilities

There are a number of limitations placed on the Charity in respect of what they can do with the Playing Field and Pavilion. The facility is a registered King George V Field in Trust, meaning it is a dedicated sports and recreation facility. Concerns raised by a member of the public note that certain hires are not within the scope of sports or recreation as set out by the Field in Trust status, which together with an unclear planning position from the Borough Council (who have not definitively confirmed what may be within permitted development) means that holding some events on the field may attract complaints to Planning Enforcement.

The Trustees had previously understood that they were permitted 28 days of events or activities of which 14 could be car boots / markets (defined as a concourse of buyers and sellers comprising not less than five stalls). However an objection to the most recent planning application suggested that permitted development only applies when it is on 'open land not within the curtilage of a building' – meaning that the presence of the Pavilion could prevent the car boot from operating within permitted development. No ruling has yet been received from Great Yarmouth Borough Council on this.

One off events such as a village fete with more than five stalls selling items; a craft fair; or a one car boot in a year are permitted as they are considered 'de minimis'.

The Trust also has to work within the limitations of their insurance policy which states that every hirer of the facility must have their own Public Liability Insurance, and sets out a number of activities which are not permitted within the Policy.

Governance Structures

Currently the Rollesby Playing Field Charity is under the governance of one Trustee – the corporate body of Rollesby Parish Council. When the Trust meets, they are not representing the Parish Council.

The Playing Field was purchased in 1938 from Norfolk County Council using grant funding. This included significant grant from the King George's Field Foundation with the condition that it becomes a 'King George's Field under the National Memorial to King George V'. This was the foundation of the King George V Fields, meaning it is a Field in Trust in perpetuity.

The Field is registered under Title Number P173619 and shows the Freehold Proprietor as 'The Parish Council of Rollesby in the County of Norfolk'. A restrictive covenant dated 11th March 1938 states that 'They will not use the property for any purpose other than as a playing field or public open space'.

A letter dated 5th April 2001 confirms the registration of King George Playing Field Rollesby as Charity No. 1086039.

A further letter from the Charity Commission in July 2007 states that:

'It appears from the papers that the field was acquired in two lots. On both occasions grants equal to, or greater than, the purchase price were obtained prior to acquisition, from the King Georges Field Foundation and the local Playing Fields Association. Only a small grant from County Council funds was made available. It can be argued therefore that the land was not purchased from public funds. This could indicate that it was always intended that the land should be acquired as a playing field by the Parish Council but not as part of their corporate property. If this is the case, the land would always have been held on a charitable trust. I am inclined to accept this argument.'

The Parish Council as corporate body is the managing trustee of the Playing Field by virtue of the purchase of the Playing Field in 1938 by the Parish Council. Subsequent clarifications have resulted in the formation of the charity, to meet the requirements for charitable status.

The following pages set out a comparison of the two models of governance. A third option is available, which is to de-register the Charity and bring the Playing Field and Pavilion into the direct management of the Parish Council. Other King George V Playing Fields are directly managed by the Parish Council and not a charity.

NB: Any change of governance structure would need to be approved by the Charity Commission, following any process set out by them. New Trustees would be required to sign up as part of the application to the Charity Commission and would be bound by the Charitable Trustee status from the point of application. There would be a ‘shadow period’ of handover when governance documents would be developed.

The final pages of this document explain some of the considerations of the two different models of governance.

	Parish Council as Corporate Managing Trustee	Community Based Managing Trustee
Trustees	Rollesby Parish Council	Set number of individual Trustees as set out in new Trust document.

	Parish Council as Corporate Managing Trustee	Community Based Managing Trustee
Liabilities	Individual councillors do not hold individual Trustee liability, they are protected by the Parish Council being the Managing Trustee. Therefore they cannot be personally pursued for financial liabilities. The Parish Council as a corporate body still has the same liability responsibilities as any other organisation.	Individual Trustees hold personal liability as Trustees, therefore can be pursued for financial liabilities (eg if a £10M negligence claim was awarded and insurance did not pay out, Trustees personal assets are at risk).
Insurance	The Parish Council has a joint insurance policy with the Trust, giving an economy of scale saving.	The new Trust would need to source its own insurance for the Charity and its assets.
Maintenance	The Parish Council currently cuts the grass and hedges, and in 2024/25 has budgeted a sum to assist with costs if required.	The new Trust would be responsible for the same maintenance – grass, hedges, trees, Pavilion, car park, fences etc.

	Parish Council as Corporate Managing Trustee	Community Based Managing Trustee
Fund Raising	<p>The Parish Council has the benefit of seeing the separate finances of the Charity and being aware of what is coming up. While they don't have to fund the Charity, as the holder of the Field they have a moral obligation to ensure that it remains open for public benefit and can subsidise the finances through the precept.</p>	<p>The new Trust would receive the bank account balance and would be responsible for fund raising for all the costs of the Charity.</p> <p>They can apply to the Parish Council for funding, the Parish Council has no obligation to provide this.</p>

	Parish Council as Corporate Managing Trustee	Community Based Managing Trustee
Resignations	<p>Resignation from the Council also means that an individual is no longer part of the Charity. New Councillors form the new Trustees. If the Parish Council became inquorate (eg resigned en masse), the Borough Council would appoint Parish Councillors (normally from the Borough Council), and in doing so they would assume the role of Trustee, ensuring continuity.</p> <p>Councillors are holders of public office and have no choice whether to be Trustees or not.</p>	<p>The new Trust would appoint a set number of Trustees, and it would be the responsibility of the Trustees to replace any following resignations. In the event of a mass resignation of Trustees, the 'last man standing' continues with responsibility for the Trust and its assets, as well as finding new Trustees.</p> <p>The Trustees are people who have chosen to take on this responsibility.</p>