

COMPANY REGISTRATION NUMBER: 06521371
CHARITY REGISTRATION NUMBER: 1124207

Hartlepool United Community Sports Foundation
Company Limited by Guarantee
Unaudited Financial Statements
31 January 2022

CENSIS
Chartered accountants
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2022

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Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2022.

Reference and administrative details

Registered charity name Hartlepool United Community Sports Foundation

Charity registration number 1124207

Company registration number 08521371

Principal office and registered office Victoria Park
Clarence Road
Hartlepool
TS24 8BZ

The trustees

M R Tilling
S F Drummond
D C Robinson
S Barnfather
S Hobin
C Jorgensen
N McAvoy

Independent examiner Censis
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Structure, governance and management

Hartlepool United Community Sports Foundation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 3 March 2008. It is registered as a charity with the Charity Commission.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2022

Structure, governance and management *(continued)*

Trustees' Recruitment and Inductions

When considering appointing new trustees, the board has regard to the requirement for any specialist skills needed in order to support the charities work.

New trustees are invited and encouraged to attend activity sessions and meet team members to familiarise themselves with the organisation and the context within which it operates. Additionally, trustees are already familiar with the practical work of the organisation having been briefed by the Chief Executive on such issues as:

- The obligations of the trustees under charity and company law,
- The main documents which set out the operational framework for the organisation including the Memorandum and Articles of Association,
- Recent copies minutes of meetings
- The business plan and recent financial performance of the organisation,
- Future plans and objectives.

Feedback from new trustees regarding their induction has been very positive.

Organisation

Hartlepool United Community Sports Foundation is a registered charity (charity no 11242047) and as such is operated by a board of trustees. The board of trustees meet quarterly and provide strategic guidance and governance. The Trust is continually seeking to develop a broader skills mix of trustees in order to support and advance the current level of service offered. A Chief Executive is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and general development of the charity. All areas of the charities operations and developments are reported upon by the Chief Executive during the trustees' quarterly meetings

Related Parties

The charity has established a number of key partners locally and nationally in order to meet the organisations aims and objectives. The charity has a close and productive working relationship with National Citizen Service, the Police Commission & the FA Premier League. The charity works closely with the Football League Trust who provided funding for local community work. The charity will continue to forge closer community links in order to promote and increase the number of children accessing our provision. This proactive approach to partnership working has contributed significantly to an increase in the number of children accessing the charity's activities over the past twelve months.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2022

Objectives and activities

The Charity's objectives (the Objects) are for the benefit of the public generally and in particular, the inhabitants of Cleveland, Tees Valley and surrounding areas:

- To promote community participation in healthy recreation by providing facilities for the playing of association football and other sports capable of improving health
- To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life; and
- To advance the education of children and young people through such means as the trustees think fit in accordance with the law of charity.

Hartlepool United Community Sports Foundation (HUCSF) is a vibrant and active community project that aims to support grassroots football development and nurture the passion of the people of Hartlepool for football and their local club.

Having successfully attained charitable status, the challenge for the Foundation is to now reach even more people and increase the role we play in the local community. The Foundation offers many diverse activities that aim to provide the people of Hartlepool and the surrounding areas with opportunities to participate and enjoy themselves in a fun, friendly environment helping people in life skills, promoting self-esteem, confidence and fair play. The Foundation's has four main themes/objectives - - sports participation, social inclusion, health and education which meet the Every Child Matters Agenda:

- Be Healthy
- Stay Safe
- Enjoy and achieve
- Make a positive contribution
- Achieve economic well-being

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2022

HUCSF Achievement and Performance Report February 2021 to January 2022

Armed Forces

Great thanks and appreciation to the Armed Forces Covenant Fund Trust who have funded our Veterans project which has been of great help in these troubled times of the Covid-19 pandemic. The funding, working within the government guidelines has enabled us to provide online services and activities for those who are in isolation due to age, health restrictions or disability, as well as active members. Samsung tablets have also been distributed to veterans who do not have access to internet equipment which has allowed them to stay in touch with family and friends, supporting their health and well-being through attending zoom meetings/sessions. Staff have also been able to assist and direct those most vulnerable who need extra help through our Royal British Legion case worker.

The Aim of the HUB is to Facilitate Veterans and serving Armed Forces Personal to meet Face to Face in a relaxed safe social environment to enjoy free light refreshments and biscuits getting together for some Inter Service banter to combat loneliness and social isolation. The HUB brings together many of the ex-force's associations in the town including the Hartlepool Towns Armed Forces Liaison Group.

The HUB is open every Monday afternoon 2.00pm to 3.00pm and is located in the Victoria Lounge at the Hartlepool United Football Club. Co-ordinated by John Dauncey. During the session John will give details of up-and-coming events in the town and where applicable across the country as well as the latest information and advice either directly through skills and knowledge or by sign posting to the right resources you may need, including the Covid guidance. The HUB often plays hosts to guest speakers from varying support agencies including Employability, Training, Physical Mental Health and specialised projects such as drugs and alcohol.

The HUB regularly run activities outside of the normal meeting days for both Veterans and their families these include, visits to museums Remembrance events and organised sports sessions Bowls, Badminton, Walking Football, Archery, Shooting, Canoeing, Sailing, Community Projects all activities are free and organised in a safe friendly yet competitive environment. Other activities also co-ordinating Social events raising funds for local charities in the town, all activities are totally Voluntary to participate.

Pools Community Foodbank

Throughout the Covid-19 pandemic HUCSF has been operating a foodbank to help those in greatest need to break free from poverty and hunger. Providing additional support to help people resolve the crisis they're facing so that they don't have to use the foodbank in the future.

The foodbank relies on the support of the local community for donations and works closely with the Hartlepool Food Network which works tirelessly to aid those in greatest need, we also give advice on other support networks and advise on housing, benefits and debt management.

HUCSF operates the foodbank every Monday by appointment/referrals only through the rear entrance of the Victoria Lounge at HUFC.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2022

Achievements and performance *(continued)*

EFL Utilita U11 Kids Cup and U13 Girls Cup

Each season the EFL organises two cup competitions, the Utilita U11 Kids Cup and U13 Girls Cup for junior footballers from schools across the country, with the finals being played in the build-up to some of the biggest matches of the domestic season. The road to the Finals starts when the new school term starts. As an EFL Trust member club, Hartlepool United Community Sports Foundation organised local heats for both the Kids and Girls Cup with 20 schools taking part.

The local finals took place on the pitch after the HUFC v Forest Green Rovers match on the 20th November between U13 Girls from Northfield A & B teams, the U11 Kids Cup Final was between Throston and St Patrick's Primary Schools. The winners Northfield and Throston represented HUFC in the Regional finals but unfortunately did not progress further in the competitions.

Men's Mental Health and Wellbeing: Play for Life

75% of suicides in 2017 were male and suicide remains the most common cause of death in men aged 20-49. Suicide rates in Hartlepool have risen slightly over the past three years with 28 suicides between 2015-2017, at a rate of 11.3 deaths per 100,000 people.

Pools Play for Life 5-a-side football sessions at High Tunstall School run weekly each Wednesday 7.00pm to 8.00pm in the sports hall. The sessions are aimed at promoting the benefits of physical activity on mental health. Studies show that exercise can treat mild to moderate depression as effectively as antidepressant medication-but without the side-effects. In addition to relieving depression symptoms, research also shows that maintaining an exercise schedule can prevent you from relapsing. Research shows that physical exercise can benefit your mental health by:

- Reduced anxiety and happier moods
- Reduced feelings of stress
- Clearer thinking
- A greater sense of calm
- Reduced risk of depression

There are also social and emotional benefits:

- Making friends and connecting with people
- Having fun
- Challenging stigma and discrimination.

Sport and physical activity can help in tackling other health issues associated with mental health problems. People with mental health problems are statistically:

- More likely to be obese
- Have 2-4 times greater risk of cardiovascular disease
- Have 2-4 times greater risk of diabetes

Foundation Manager Keith Nobbs said, "We understand that men are less likely to talk about their problems than women, but with an estimated 3.5millions fans globally, football is a way to unite men and start them having a conversation."

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2022

Achievements and performance *(continued)*

Fit Fans

HUCSF have an ambition to improve the health and wellbeing of football supporters and the wider communities in which we operate. Weight and lifestyle management is an important part of this. Fit Fans harness the unique assets of our network, and the affinity and loyalty many people feel towards their football club, to bring them together to improve their lifestyle habits.

Fit Fans attracted 31 adults aged between 35-65yrs onto a 12 week healthy lifestyle multi component programme delivered by our coaching staff at HUCSF.

Fit Fans is proven to help people achieve significant long-term improvements in weight loss, physical activity, diet and psychological wellbeing.

- Improve your eating habits
- Cut down on alcohol
- Increase your activity levels - one step at a time!
- Reduce your weight and waistline
- Support each other to stay on track

Premier League Primary Stars

Hartlepool United Community Sports Foundation are proud to announce that they have once again been asked to deliver the Premier League's Primary Stars (PLPS) programme once again for the 2021/22 academic year.

The programme, which is designed to work alongside the mainstream curriculum, focusses on providing both sport and education to primary school pupils that need additional support as well as upskilling teachers in delivering PE sessions.

Dean Cartwright, the PLPS Co-ordinator, was delighted with the feedback from the Premier League following a difficult past 18 months working in partnership with local schools. "The global pandemic has thrown up so many problems within education and the continuity of learning for children. We have worked closely with a number of schools in the area and the results have been great."

Tracy Gatiss, the Head of Curriculum for the Foundation added, "offering a different type of curriculum has worked well, when delivering our Maths, English and Behaviour classes. We can work with smaller numbers and have helped to bridge the gap that appeared in some pupil's knowledge following each lockdown."

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2022

Achievements and performance *(continued)*

Women's Mental Health and Wellbeing: Walk 'N' Talk and Women's Hub

Hartlepool Community Sports Foundation have set up two exciting new sessions focussed on the health and wellbeing of women in the area.

We are now running a Walk 'n' Talk group on a Monday morning from 10.00 - 12.00 and a Women's Hub on a Tuesday morning in the 1908 Bar at the Suit Direct Stadium from 10.30 - 12.00. The groups have proven immediately popular with each session hitting double figures within a couple of weeks.

Walk 'n' Talk does exactly what it says on the tin. It's an opportunity for women to get together, enjoy some outdoor exercise and, of course, have a chat. The Hub is an indoor group that allows women to socialise over a cup of tea as they get involved in a variety of activities. So far, they have had arts and crafts sessions, puzzles and an Easter quiz. One of the group members, Carol, described the sessions as "amazing" when telling us how much of a positive impact they have had on her life.

"After a tough time personally, I decided to move back to my hometown after a long time away. I didn't really know anyone and was feeling really low about life in general. Coming to both of these groups, however, has made such a difference. I have made new friends; I take part in a number of fantastic activities and have gotten fitter through the walking group. I have connected to Hartlepool on a social level and finally feel like I've returned home; I'm definitely here to stay!"

HUCSF Co-ordinator Bianca Owens has been delighted with the number of women that have embraced the group in such a short space of time. "It's great to see so many ladies attending the sessions and the atmosphere is both welcoming and supportive. We all recognise the importance of mental and physical well-being for women and our groups have shown how progress in these areas can be made quickly when like-minded people get together."

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2022

Achievements and performance *(continued)*

National Citizen Service (NCS)

Thirteen Year 11 students from Hartlepool have completed the NCS programme with us this summer, with another 32 taking part in August. Those enrolled took part in workshops delivered by Cleveland Fire Brigade UK and Cleveland Police, Kooth, UK Parliament and Hartlepool Action Lab, the students have had the opportunity to develop key, transferable skills such as teamwork, communication and responsibility plus develop their understanding and awareness of budgeting, business and the local community.

After a fantastic first week taking part in a number of activities designed to boost skills and build confidence, the group embarked on the second leg of their NCS journey. Spending time learning about social action and deciding they would like to support the elderly community, the young people contacted local residential home Queen's Meadow to discuss how they could provide emotional support and improve wellbeing following the pandemic.

The group learnt that although Queen's Meadow have lots of outdoor space, it was difficult for the staff to maintain it as they are so busy looking after the residents. They decided to purchase plants, compost, garden decorations and paint, while collecting rocks from the beach to decorate and place in the garden. The idea was to improve the gardens to enable the residents to meet with their family members and enjoy the outdoors, which also supports the idea of meeting people outdoors to prevent the spread of COVID-19.

As well as doing the garden, the young people decided to put together a care package for every resident. They wrapped shoeboxes and wrote a card with a positive message, and filled the box with toiletries, chocolates, sweets and a book and arranged for the staff to distribute one to each resident.

The group thoroughly enjoyed their experience, understanding the importance of helping others while developing their own skills and confidence.

During our Autumn programme the young people took part in 3-days of challenging activities at Moor House Adventure Centre. The activities include axe throwing, paddle boarding and tree top climbing challenge. All activities were designed to push the young people out of their comfort zone and build upon their current skill set.

Police and Crime Commission (PCC)

The sessions for 8-15yrs have been very successful set up to reduce crime and anti-social behaviour in the local area. Delivery has been difficult at times due to Covid-19 and complying with Government Guidelines and social distancing, but the young people who attended have benefitted socially, mentally, and physically in very testing times for them throughout the year. HUCSF have tried to keep as many sessions on as possible as we can see the benefits to the young people and their parents have appreciated this to be an important part of their health and wellbeing.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2022

Achievements and performance *(continued)*

Twinning Project

The Twinning Project is a partnership between Her Majesty's Prison and Probation Service (HMPPS) and professional football clubs with the objective of twinning every prison in England and Wales with a local professional football club.

The aim is to engage approximately 48 prisoners per year in each of the 117 prisons in England and Wales in football-based programmes to improve their mental and physical health, wellbeing and obtain a qualification which will help improve their life chances and gain employment on release.

1. Statistically offending peaks at 24 years of age and drops off at 40 years of age.
2. Those in stable domestic and social relationships are less likely to reoffend.
3. Employment and opportunity are the primary drivers of purpose and value. This has a massive impact on their propensity to reoffend.

Here at HUCSF, we have linked up with HMP Holme House to deliver an FA-accredited course to prisoners who are eligible for release within 12 months. The course is designed to improve prisoners' knowledge and competency around delivering coaching sessions as well as developing transferable skills such as leadership, communication and responsibility. Vicki Burton, our Twinning Project lead, has recently led our latest cohort of 14 to successful completion of the course. "I thoroughly enjoy delivering on the Twinning Project - I'm a firm believer that everyone deserves a second chance and that we can use football as a tool to change people's lives for the better. The group were superb throughout the course and I hope they choose to use their new qualification to make a positive difference when they are released."

Financial review

The unrestricted reserves of the charity at 31 January 2022 amount to £44,171. Actual total reserves at 31 January 2022 amount to £58,103.

Reserves Policy

The trustees' policy is to hold three months salaries in reserves. The reserves are needed in the event of lost funding, unexpected costs or reduced income levels. In order to enable trustees to monitor the reserves, the trustees report prepared by the Chief Executive, submitted to the board of trustees every three months, will include details of the reserve fund. The trustees therefore consider that the ideal levels of reserves as at 31 January 2022 would be £35,000. The actual reserves at 31 January 2022 were £41,775.

Risk Management

The trustees are currently looking to implement a full risk management policy. Internal risk controls are already in place in relation to the authorisation of all transactions.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2022

The trustees' annual report and the strategic report were approved on 24 October 2022 and signed on behalf of the board of trustees by:



M R Tilling
Trustee

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hartlepool United Community Sports Foundation

Year ended 31 January 2022

I report to the trustees on my examination of the financial statements of Hartlepool United Community Sports Foundation ('the charity') for the year ended 31 January 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

**Censis
Independent Examiner**

**Exchange Building
66 Church Street
Hartlepool
TS24 7DN**

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Statement of Financial Activities (Including Income and expenditure account)

Year ended 31 January 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	68,880	85,964	154,844	157,077
Charitable activities	6	21,068	—	21,068	52,904
Investment income	7	6	—	6	—
Total income		<u>89,954</u>	<u>85,964</u>	<u>175,918</u>	<u>209,981</u>
Expenditure					
Expenditure on charitable activities	8,9	66,111	93,614	159,725	183,729
Total expenditure		<u>66,111</u>	<u>93,614</u>	<u>159,725</u>	<u>183,729</u>
Net income and net movement in funds		<u>23,843</u>	<u>(7,650)</u>	<u>16,193</u>	<u>26,252</u>
Reconciliation of funds					
Total funds brought forward		20,328	21,582	41,910	15,658
Total funds carried forward		<u>44,171</u>	<u>13,932</u>	<u>58,103</u>	<u>41,910</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 26 form part of these financial statements.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Statement of Financial Position

31 January 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	2,396	—
Current assets			
Debtors	15	433	9,901
Cash at bank and in hand		58,241	34,394
		<u>58,674</u>	<u>44,295</u>
Creditors: amounts falling due within one year	16	<u>2,967</u>	<u>2,385</u>
Net current assets		<u>55,707</u>	<u>41,910</u>
Total assets less current liabilities		<u>58,103</u>	<u>41,910</u>
Net assets		<u>58,103</u>	<u>41,910</u>
Funds of the charity			
Restricted funds		13,932	21,582
Unrestricted funds		<u>44,171</u>	<u>20,328</u>
Total charity funds	19	<u>58,103</u>	<u>41,910</u>

For the year ending 31 January 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 24 October 2022, and are signed on behalf of the board by:



M R Tilling
Trustee

The notes on pages 15 to 26 form part of these financial statements.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 January 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	16,193	26,252
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	667	—
Government grant income	(48,004)	(44,481)
Other interest receivable and similar income	(6)	—
<i>Changes in:</i>		
Trade and other debtors	9,468	(9,901)
Trade and other creditors	582	(1,677)
Cash generated from operations	(21,100)	(29,807)
Interest received	6	—
Net cash used in operating activities	(21,094)	(29,807)
Cash flows from investing activities		
Purchase of tangible assets	(3,063)	—
Net cash used in investing activities	(3,063)	—
Cash flows from financing activities		
Government grant income	48,004	44,481
Net cash from financing activities	48,004	44,481
Net increase in cash and cash equivalents	23,847	14,674
Cash and cash equivalents at beginning of year	34,394	19,720
Cash and cash equivalents at end of year	58,241	34,394

The notes on pages 15 to 26 form part of these financial statements.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 January 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Victoria Park, Clarence Road, Hartlepool, TS24 8BZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2022

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	540	—	540
Grants			
Football League Community Ltd	17,500	431	17,931
Return to Football Fund	2,500	—	2,500
National Citizen Service	—	49,830	49,830
HMPPS	—	2,536	2,536
National League Trust	336	33,167	33,503
Job Retention Scheme	48,004	—	48,004
	<u>68,880</u>	<u>85,964</u>	<u>154,844</u>

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2022

5. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	182	346	528
Fundraising	362	53	415
Grants			
Armed Forces	—	5,739	5,739
National Lottery Community Fund	—	8,280	8,280
Premier League	—	667	667
National Citizen Service	—	35,770	35,770
Tackling Inequalities	—	2,957	2,957
Adventures for Students	—	10,815	10,815
Persimmon Homes	5,000	—	5,000
National League Trust	—	27,819	27,819
Hartlepool United Football Club	500	—	500
Police Crime Commissioners	—	10,770	10,770
The Charities Trust	3,336	—	3,336
Job Retention Scheme	44,481	—	44,481
	<u>53,861</u>	<u>103,216</u>	<u>157,077</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Soccer Schools & Courses	10,593	—	10,593
Other	505	—	505
Changing Futures - Kickstart	9,970	—	9,970
	<u>21,068</u>	<u>—</u>	<u>21,068</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Soccer Schools & Courses	13,395	—	13,395
Other	1,465	23,847	25,312
African Adventure	—	14,197	14,197
	<u>14,860</u>	<u>38,044</u>	<u>52,904</u>

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2022

7. Investment Income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	6	6	—	—

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General Fund	66,111	—	66,111
Premier League Girls Fund	—	7,650	7,650
National Citizen Service	—	50,261	50,261
Premier League Primary Stars	—	33,167	33,167
Twinning Prison Project	—	2,536	2,536
	<u>66,111</u>	<u>93,614</u>	<u>159,725</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General Fund	49,218	—	49,218
National Citizen Service	—	36,116	36,116
Kicks	—	5,770	5,770
Premier League Primary Stars	—	23,583	23,583
African Adventure	—	53,959	53,959
Royal British Legion Veterans	—	2,896	2,896
National League Tournament	—	950	950
The National Lottery Community Fund	—	8,280	8,280
Tackling Inequalities	—	2,957	2,957
	<u>49,218</u>	<u>134,511</u>	<u>183,729</u>

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2022

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2022	Total fund 2021
	£	£	£
General Fund	66,111	66,111	49,218
Premier League Girls Fund	7,650	7,650	—
National Citizen Service	50,261	50,261	36,116
Kicks	—	—	5,770
Premier League Primary Stars	33,167	33,167	23,583
African Adventure	—	—	53,959
Royal British Legion Veterans	—	—	2,896
Twinning Prison Project	2,536	2,536	—
National League Tournament	—	—	950
The National Lottery Community Fund	—	—	8,280
Tackling Inequalities	—	—	2,957
	<u>159,725</u>	<u>159,725</u>	<u>183,729</u>

10. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>667</u>	<u>—</u>

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>960</u>	<u>960</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	120,741	101,612
Social security costs	3,671	2,115
Employer contributions to pension plans	<u>2,171</u>	<u>1,283</u>
	<u>126,583</u>	<u>105,010</u>

The average head count of employees during the year was 12 (2021: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Charitable activities	<u>12</u>	<u>6</u>

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2022

12. Staff costs (continued)

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Equipment £
Cost	
At 1 February 2021	—
Additions	3,063
At 31 January 2022	3,063
Depreciation	
At 1 February 2021	—
Charge for the year	667
At 31 January 2022	667
Carrying amount	
At 31 January 2022	2,396
At 31 January 2021	—

15. Debtors

	2022 £	2021 £
Trade debtors	—	9,555
Prepayments and accrued income	433	346
	433	9,901

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,200	1,200
Social security and other taxes	1,177	1,185
Other creditors	590	—
	2,967	2,385

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2022

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,171 (2021: £1,283).

18. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	<u>48,004</u>	<u>44,481</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 February 2021 £	Income £	Expenditure £	Transfers £	At 31 January 2022 £
General fund	<u>20,328</u>	<u>89,954</u>	<u>(66,111)</u>	<u>—</u>	<u>44,171</u>

	At 1 February 2020 £	Income £	Expenditure £	Transfers £	At 31 January 2021 £
General fund	<u>5,925</u>	<u>68,721</u>	<u>(49,218)</u>	<u>(5,100)</u>	<u>20,328</u>

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2022

19. Analysis of charitable funds (continued)

Restricted funds

	At 1 February 2021 £	Income £	Expenditure £	Transfers £	At 31 January 2022 £
Premier League Girls Fund	7,650	—	(7,650)	—	—
National Citizen Service	—	50,261	(50,261)	—	—
Premier League Primary Stars	—	33,167	(33,167)	—	—
Kicks	5,000	—	—	—	5,000
Royal British Legion Veterans	2,896	—	—	—	2,896
Twinning Prison Project	—	2,536	(2,536)	—	—
Family Tree	6,036	—	—	—	6,036
	<u>21,582</u>	<u>85,964</u>	<u>(93,614)</u>	<u>—</u>	<u>13,932</u>

	At 1 February 2020 £	Income £	Expenditure £	Transfers £	At 31 January 2021 £
Premier League Girls Fund	7,650	—	—	—	7,650
National Citizen Service	—	36,116	(36,116)	—	—
Premier League Primary Stars	2,083	21,500	(23,583)	—	—
Kicks	—	10,770	(5,770)	—	5,000
African Adventure	—	48,859	(53,959)	5,100	—
Royal British Legion Veterans	—	5,792	(2,896)	—	2,896
Twinning Prison Project	—	—	—	—	—
Family Tree	—	6,036	—	—	6,036
National League Tournament	—	950	(950)	—	—
The National Lottery Community Fund	—	8,280	(8,280)	—	—
Tackling Inequalities	—	2,957	(2,957)	—	—
	<u>9,733</u>	<u>141,260</u>	<u>(134,511)</u>	<u>5,100</u>	<u>21,582</u>

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2022

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,396	—	2,396
Current assets	44,742	13,932	58,674
Creditors less than 1 year	(2,967)	—	(2,967)
Net assets	44,171	13,932	58,103

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	—	—	—
Current assets	22,713	21,582	44,295
Creditors less than 1 year	(2,385)	—	(2,385)
Net assets	20,328	21,582	41,910

21. Analysis of changes in net debt

	At 1 Feb 2021 £	Cash flows £	At 31 Jan 2022 £
Cash at bank and in hand	34,394	23,847	58,241