

Hartlepool United Community Sports Foundation
Company Limited by Guarantee
Unaudited Financial Statements
31 January 2023

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2023

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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 2023

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 2023.

Reference and administrative details

Registered charity name Hartlepool United Community Sports Foundation

Charity registration number 1124207

Company registration number 06521371

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

The trustees

M R Tilling	
D C Robinson	
R Murphy	(Appointed 3 May 2023)
N Nottingham	(Appointed 18 July 2023)
S Rowntree	(Appointed 18 July 2023)
D Turner	(Appointed 18 July 2023)
C Jorgensen	(Appointed 20 July 2023)
S F Drummond	(Resigned 13 December 2022)
S Barnfather	(Resigned 13 December 2022)
S Hobin	(Resigned 7 March 2023)

Independent examiner Julie Todd Treamine Chartered Certified Accountant
19 Tremaine Close
Hartlepool
TS27 3LE

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 2023

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 2023

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 2023

Achievements and performance

HUCSF Annual Activity Report

Premier League Primary Stars (PLPS)

The Foundation have delivered the PLPS programme for the full duration of the accounting period. The programme is funded by the Premier League's Community Fund and offers primary schools an alternative curriculum specialising in Supporting PE, Maths, English and behavioural activities.

The staff at the foundation hold specialist qualifications to enable them to deliver the PLPS curriculum and hit all of the targets set by the Premier League for the period being reported on. Over 1000 children engaged in at least one PLPS activity over the year and the programme is being continued for the foreseeable future.

Parkinson's Exercise Classes

HUCSF set up an exercise class for people with Parkinsons in May 2022 when we ran a 6 week pilot to determine interest in the Stockton area. This was initially funded by Parkinson's UK and, after the pilot proved successful, we received further funding from Disability Rights UK to continue the programme for the rest of the year.

We started with people from the local Parkinson's group attending but numbers have grown to the point where we have between 25-30 regular attendees. The session is chair-based and addresses issues that are affected by the illness including balance, co-ordination and memory exercise partnered with physical activities to improve strength.

The sessions also have a social aspect in that attendees meet after the exercise for a chat over a cup of tea/coffee to get to know one another and make new friends.

The Twinning Project

A project partnership between His 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 and HMP Deerbolt 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. The funding enables us to deliver 3 courses in each of the 2 prisons every year.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

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

Year ended 31 January 2023

Achievements and performance *(continued)*

National Citizen Service (NCS)

In Summer 2022 we took 61 participants to Allendale in Hexham to take part in the NCS programme. The students experienced outward bounds activities and worked on developing teamwork, leadership and responsibility. The students then took part in social action projects which involved raising funds for vital causes including a defibrillator to support the brilliant work done by DS43.

The NCS also funded a number of skills booster places during 2022. This involved our staff working with targeted groups of Y11 pupils within local Secondary Schools, to deliver a series of workshops designed to boost skills, increase confidence and allow students to set goals and aspirations for their futures.

Tesco Community Grant

The Tesco funding allowed us to support our Community Foodbank which helps people who struggle to buy enough food to eat to avoid hunger. The foodbank also provides other essential hygiene items helping women's period poverty and babies nappies for young families.

Claire de Silva, Tesco's Head of Community, said: "Tesco Community Grants help support local good causes like Hartlepool United Community Sports Foundation and especially those projects supporting young people, those providing food, and local causes close to our colleagues' hearts."

Smart Meters

Working in partnership with The EFLTrust we have teamed up with Smart Meters to publicise the benefits of monitoring customers electricity and gas bills. Smart meters allow customers to see how much energy they are using, on the in-home display. The in-home display is sometimes called an IHD. It comes with the smart meter and can help households keep a closer eye on how much energy they are using, and how much it's costing them. Having a smart meter means getting a bill based on how much energy has been used - not an estimate. It also creates essential building blocks for the creation of a greener energy network that can maximise the use of renewable energy sources linking in with our Environmental Policy.

Holiday Activities & Food (HAF) Programme

Through HBC the HAF funding provides HUCSF the opportunity to run free holiday multi-sport places for children 8-12yrs in the April and Summer School Holiday periods. It also includes a healthy meal for each child who attends supporting families on benefits or children who are in receipt of free school meals. Up to a 1,000 children were able to eat healthy and able to participate in enriching activities.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

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

Year ended 31 January 2023

Financial review

The unrestricted reserves of the charity at 31 January 2023 amount to £180,953. Actual total reserves at 31 January 2023 amount to £180,953.

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 2023 would be £170,000. The actual free reserves of the charity (i.e. those funds excluding fixed assets) at 31 January 2023 were £175,444.

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.

The trustees' annual report and the strategic report were approved on 18 October 2023 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 2023

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 2023.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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).

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hartlepool United Community Sports Foundation *(continued)*

Year ended 31 January 2023

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.

Julie Todd
Treamine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

19 October 2023

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	175,890	121,532	297,422	154,844
Charitable activities	6	79,733	1,171	80,904	21,068
Investment income	7	5	—	5	6
Total income		<u>255,628</u>	<u>122,703</u>	<u>378,331</u>	<u>175,918</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>118,846</u>	<u>136,635</u>	<u>255,481</u>	<u>159,725</u>
Total expenditure		<u>118,846</u>	<u>136,635</u>	<u>255,481</u>	<u>159,725</u>
Net income and net movement in funds		<u>136,782</u>	<u>(13,932)</u>	<u>122,850</u>	<u>16,193</u>
Reconciliation of funds					
Total funds brought forward		44,171	13,932	58,103	41,910
Total funds carried forward		<u>180,953</u>	<u>—</u>	<u>180,953</u>	<u>58,103</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 13 to 24 form part of these financial statements.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Statement of Financial Position

31 January 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	5,509	2,396
Current assets			
Debtors	15	4,178	433
Cash at bank and in hand		173,456	58,241
		<u>177,634</u>	<u>58,674</u>
Creditors: amounts falling due within one year	16	<u>2,190</u>	<u>2,967</u>
Net current assets		175,444	55,707
Total assets less current liabilities		<u>180,953</u>	<u>58,103</u>
Net assets		<u>180,953</u>	<u>58,103</u>
Funds of the charity			
Restricted funds		—	13,932
Unrestricted funds		<u>180,953</u>	<u>44,171</u>
Total charity funds	19	<u>180,953</u>	<u>58,103</u>

For the year ending 31 January 2023 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.

The statement of financial position
continues on the following page.

The notes on pages 13 to 24 form part of these financial statements.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 January 2023

These financial statements were approved by the board of trustees and authorised for issue on 18 October 2023, and are signed on behalf of the board by:

M R Tilling
Trustee

The notes on pages 13 to 24 form part of these financial statements.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 January 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	122,850	16,193
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,059	667
Government grant income	—	(48,004)
Other interest receivable and similar income	(5)	(6)
<i>Changes in:</i>		
Trade and other debtors	(3,745)	9,468
Trade and other creditors	(777)	582
Cash generated from operations	120,382	(21,100)
Interest received	5	6
Net cash from/(used in) operating activities	<u>120,387</u>	<u>(21,094)</u>
Cash flows from investing activities		
Purchase of tangible assets	(5,172)	(3,063)
Net cash used in investing activities	<u>(5,172)</u>	<u>(3,063)</u>
Cash flows from financing activities		
Government grant income	—	48,004
Net cash from financing activities	<u>—</u>	<u>48,004</u>
Net increase in cash and cash equivalents	115,215	23,847
Cash and cash equivalents at beginning of year	<u>58,241</u>	<u>34,394</u>
Cash and cash equivalents at end of year	<u>173,456</u>	<u>58,241</u>

The notes on pages 13 to 24 form part of these financial statements.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 January 2023

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 2023

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.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

3. Accounting policies *(continued)*

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.

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.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

3. Accounting policies *(continued)*

Government grants *(continued)*

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.

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.

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

3. Accounting policies *(continued)*

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.

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 2023 £
Donations			
Donations	567	–	567
Armed Forces	–	1,100	1,100
Tesco Community Grant	1,125	–	1,125
Grants			
Football League Community Ltd	76,922	5,000	81,922
National Lottery Community Fund	34,832	40,142	74,974
National Premier League	–	25,750	25,750
National Citizen Service	–	1,259	1,259
Disability Rights	–	2,146	2,146
UK Parkinsons	2,444	–	2,444
HMPPS	–	7,890	7,890
National League Trust	–	250	250
Hartlepool United Football Club	60,000	–	60,000
Hartlepool Borough Council	–	30,000	30,000
EFL Trust	–	7,995	7,995
	<u>175,890</u>	<u>121,532</u>	<u>297,422</u>

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

5. Donations and legacies *(continued)*

	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>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Soccer Schools & Courses	53,871	1,171	55,042
Other	72	—	72
Penalty Competition	17,779	—	17,779
Changing Futures - Kickstart	8,011	—	8,011
	<u>79,733</u>	<u>1,171</u>	<u>80,904</u>

	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>

Hartlepool United Community Sports Foundation

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Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable type 1	5	5	6	6

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General Fund	118,846	–	118,846
National Citizen Service	–	40,192	40,192
Premier League Primary Stars	–	25,750	25,750
Premier League Primary Kicks	–	5,250	5,250
Twinning Prison Project	–	5,000	5,000
Royal British Legion Veterans	–	7,890	7,890
Family Tree	–	5,167	5,167
Disability Rights	–	6,036	6,036
Fit Fans	–	2,146	2,146
EFL Trust Business Grant	–	30,000	30,000
NCS - Defibrillator	–	7,995	7,995
NCS Food Bank	–	693	693
	–	516	516
	118,846	136,635	255,481

	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
	66,111	93,614	159,725

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds	Total fund
	£	2023	2022
	£	£	£
General Fund	118,846	118,846	66,111
Premier League Girls Fund	—	—	7,650
National Citizen Service	40,192	40,192	50,261
Premier League Primary Stars	25,750	25,750	33,167
Premier League Primary	5,250	5,250	—
Kicks	5,000	5,000	—
Twinning Prison Project	7,890	7,890	2,536
Royal British Legion Veterans	5,167	5,167	—
Family Tree	6,036	6,036	—
Disability Rights	2,146	2,146	—
Fit Fans	30,000	30,000	—
EFL Trust Business Grant	7,995	7,995	—
NCS - Defibrillator	693	693	—
NCS Food Bank	516	516	—
	<u>255,481</u>	<u>255,481</u>	<u>159,725</u>

10. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>2,059</u>	<u>667</u>

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>940</u>	<u>960</u>

12. Staff costs

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

	2023	2022
	£	£
Wages and salaries	164,775	120,741
Social security costs	6,131	3,671
Employer contributions to pension plans	2,725	2,171
	<u>173,631</u>	<u>126,583</u>

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

12. Staff costs *(continued)*

The average head count of employees during the year was 13 (2022: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Charitable activities	<u>13</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2022: 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 2022	3,063
Additions	<u>5,172</u>
At 31 January 2023	<u>8,235</u>
Depreciation	
At 1 February 2022	667
Charge for the year	<u>2,059</u>
At 31 January 2023	<u>2,726</u>
Carrying amount	
At 31 January 2023	<u>5,509</u>
At 31 January 2022	<u>2,396</u>

15. Debtors

	2023	2022
	£	£
Prepayments and accrued income	383	433
Other debtors	<u>3,795</u>	<u>—</u>
	<u>4,178</u>	<u>433</u>

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,200	1,200
Social security and other taxes	—	1,177
Other creditors	990	590
	<u>2,190</u>	<u>2,967</u>

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 £2,725 (2022: £2,171).

18. Government grants

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

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>48,004</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 February			At
	2022	Income	Expenditure	31 January
	£	£	£	2023
General fund	<u>44,171</u>	<u>255,628</u>	<u>(118,846)</u>	<u>180,953</u>
	At 1 February			At 31 January
	2021	Income	Expenditure	2022
	£	£	£	£
General fund	<u>20,328</u>	<u>89,954</u>	<u>(66,111)</u>	<u>44,171</u>

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 February 2022 £	Income £	Expenditure £	At 31 January 2023 £
National Citizen Service	–	40,192	(40,192)	–
Premier League Primary Stars	–	25,750	(25,750)	–
Kicks	5,000	–	(5,000)	–
Premier League Primary	–	5,250	(5,250)	–
Royal British Legion Vetrans	2,896	2,271	(5,167)	–
Twinning Prison Project	–	7,890	(7,890)	–
Family Tree	6,036	–	(6,036)	–
Disability Rights	–	2,146	(2,146)	–
Fit Fans	–	30,000	(30,000)	–
EFL Trust Business Grant	–	7,995	(7,995)	–
NCS Defibrillator	–	693	(693)	–
NCS Food Bank	–	516	(516)	–
	<u>13,932</u>	<u>122,703</u>	<u>(136,635)</u>	<u>–</u>

	At 1 February 2021 £	Income £	Expenditure £	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 Vetrans	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>13,932</u>

Hartlepool United Community Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2023

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	5,509	—	5,509
Current assets	177,634	—	177,634
Creditors less than 1 year	(2,190)	—	(2,190)
Net assets	<u>180,953</u>	<u>—</u>	<u>180,953</u>

	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	<u>44,171</u>	<u>13,932</u>	<u>58,103</u>

21. Analysis of changes in net debt

	At 1 Feb 2022 £	Cash flows £	At 31 Jan 2023 £
Cash at bank and in hand	<u>58,241</u>	<u>115,215</u>	<u>173,456</u>