

BERKELEY COMMUNITY SPORTS AND LEISURE TRUST

England & Wales · Charity number 1125523

Details

Status Registered

Legal form Charitable company

Company number [06408618](#)

Registered 2008-08-14

Register [View on the Charity Commission register](#)

Contact

Address Hamfields Leisure
Hamfields Lane
Berkeley
Gloucestershire
GL13 9TN

Phone 07947331425

Email hamfields@outlook.com

Website www.hamfieldsleisure.co.uk

Activities

Objects: 1 THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF BERKELEY AND THE SURROUNDING AREA; AND2 THE PROVISION OR ASSISTANCE IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Provide sports, recreational and social facilities to surrounding parishes. The constitution of the Trust encompasses the promotion and use of Hamfields unique facilities for all people with an emphasis on inclusiveness for the young, elderly, families and those with disabilities.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** BERKELEY
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£39,421	£43,330	-	-
2024-03-31	£32,370	£45,415	-	-
2023-03-31	£31,075	£46,483	-	-
2022-03-31	£43,523	£28,187	-	-
2021-03-31	£43,523	£28,187	-	-

Trustees

Name	Role	Appointed
Glenys Greenaway		2024-10-09
John Woodward		2013-01-04
Nathan Wolstenholme		2025-08-27
ROBERT KUCZAJ		2012-08-02
Samuel Paterson		2019-05-08

BERKELEY COMMUNITY SPORTS AND LEISURE TRUST

England & Wales - Charity number 1125523

Accounts

REGISTERED COMPANY NUMBER: 06408618 (England and Wales)
REGISTERED CHARITY NUMBER: 1125523

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025

for

The Berkeley Community Sports & Leisure
Trust

Stanley Joseph Limited
Chartered Accountants
Suite 1
Liberty House
South Liberty Lane
Bristol
BS3 2ST

The Berkeley Community Sports & Leisure
Trust

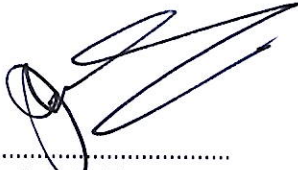
Statement of Financial Position - continued
31 March 2025

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 Dec 2025 and were signed on its behalf by:



.....
J C Woodward - Trustee

The Berkeley Community Sports & Leisure
Trust

Report of the Trustees
for the Year Ended 31 March 2025

Registered office

Hamfields Leisure
Hamfield
Berkeley
Gloucestershire
GL13 9TN

Trustees

P Case (resigned 14.8.24)
R W Kuczaj Director
P Atkinson (resigned 1.4.24)
S Paterson
J C Woodward
Ms G Greenaway (appointed 9.10.24)

Company Secretary

J C Woodward

Independent Examiner

Stanley Joseph Limited
Chartered Accountants
Suite 1
Liberty House
South Liberty Lane
Bristol
BS3 2ST

Approved by order of the board of trustees on29-Dec-25..... and signed on its behalf by:



.....
J C Woodward - Trustee


Bank details (for a person to whom a repayment is to be made)

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Payments to a person other than the company

943	Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable	<input type="checkbox"/>
945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)	<input type="text"/>
950	of (enter company name)	<input type="text"/>
955	authorise (enter name)	<input type="text"/>
960	of address (enter address)	<input type="text"/>
965	Nominee reference	<input type="text"/>
	to receive payment on company's behalf	
970	Name	<input type="text"/>

Declaration

Declaration	
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.	
I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.	
975	Name
	J WOODWARD 
980	Date DD MM YYYY
	3 0 1 2 2 0 2 5
985	Status
	DIRECTOR



Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

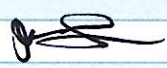
For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E - Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name (name of charity or CASC)	The Berkeley Community Sports & Leisure Trust
E2	Tax reference	7 6 1 3 5 2 3 8 5 4
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD MM YYYY	0 1 0 4 2 0 2 4
E4	to DD MM YYYY	3 1 0 3 2 0 2 5

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or OSCR number (if applicable)	E10	1125523
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	<input checked="" type="checkbox"/>
All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20	<input checked="" type="checkbox"/>
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	<input type="checkbox"/>
I claim exemption from tax		
Name	E30	J Woodward 
Status	E35	DIRECTOR
Date DD MM YYYY	E40	3 0 1 2 2 0 2 5

Information required

Charity/CASC assets	
Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets E130 £ <input type="text"/>	E135 £ <input type="text"/> 1 6 8 7 3
UK investments (excluding controlled companies) E140 £ <input type="text"/>	E145 £ <input type="text"/> 1
Shares in, and loans to, controlled companies E150 £ <input type="text"/>	E155 £ <input type="text"/>
Overseas investments E160 £ <input type="text"/>	E165 £ <input type="text"/>
Loans and non-trade debtors E170 £ <input type="text"/>	<input type="text"/> 5 9 0 9 7
Other current assets E175 £ <input type="text"/>	<input type="text"/> 5 8 4 3
Qualifying investments and loans <i>Applies to charities only. See CT600 Guide</i> E180 <input type="text"/>	
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 Guide</i> E185 £ <input type="text"/>	
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period E190 <input type="text"/>	<input type="text"/> 1

Berkeley Community Sports and Leisure Trust (BCS<)
(trading as Hamfields Leisure)

Trust Report from 1 April 2024 to 31 March 2025

1. Introduction

1.1 This report is a formal response to Charities Commission requirement to provide an operating statement on behalf of Trust (Charity Number 1125523) and to keep its registered details extant. This assessment was conducted by the trustees led by the chairman.

2. Trustees & Committee Members:

2.1 Five trustee positions are filled.

2.2 Trustees:

- a. Mr Sam Paterson – Chairman
- b. Mrs Glenys Greenaway – Deputy Chair
- c. Mr John Woodward – Secretary
- d. Mr Robert Kuczaj
- e. Mr Peter Atkinson

2.3 Non-executive trustees:

- a. There are no non-executive trustees.

2.4 Outgoing:

- a. Mr P Case resigned August 2024.

2.5 Incoming:

- a. There were no further appointees to the management committee.

2.6 Operating Committee:

- a. Mr Sam Paterson.
- b. Mrs Glenys Greenaway
- c. Mr John Woodward.
- d. Mr Robert Kuczaj.
- e. Mr Peter Atkinson.
- f. Mr Warren Fulford – Club Manager.
- g. Mr Stuart Priddy – Committee Member.
- h. Mr Ralph Cawston – Committee Member.
- i. Mr Andrew Watts – Committee Member

2.7 Behaviours: A culture of openness, acknowledging cultural diversity, trustfulness and

integrity must be habitual for all trustees, committee members and staff associated with the trust.

2.8 Trustees, operating committee members and staff must act and behave in a manner expected of a charitable trust. This includes not using e-mail, internet, social media, and other Trust/Company resources to engage in any action that is offensive, threatening, discriminatory, defamatory, slanderous, obscene or that which constitutes harassment.

2.9 The trust endeavours to make a real commitment to create an organisation that allows people to feel safe. Equality, diversity, inclusion and wellbeing are of great importance to the trust. Any form of discrimination or harassment will not be tolerated.

3. Finance:

3.1 A financial statement has been provided as a separate annex/file to this document.

3.2 Financial management, including preparation of VAT, financial auditing, accounting, payroll, HMRC and annual statement(s) are undertaken by accountants Stanley Joseph Ltd, Bristol.

3.3 With the exception of Mr Warren Fulford, who is employed as full-time club manager, none of the persons listed within paragraph 2.6 received any payments, remunerations, inducements, free benefits or expenses from the trust or its trading company (BCS&L Trading Ltd).

4. Infrastructure/facility improvements.

4.1 A continued program of necessary upgrades and improvements, to infrastructure owned by the charitable trust, has been undertaken over the reporting period. This work has focused upon safety related tasks and general improvements of the infrastructure. To reduce expenditure this regeneration and improvement work has been undertaken by committee members and volunteers at no cost to the trust. Costs have been met by voluntary contributions, donations from committee members and funding applications to external bodies. Projects undertaken by the trading company for the trust includes:

- a. Insulation improvement to bar area.
- b. Redecoration of bar and skittle playing areas.
- c. Improved food chilling equipment.
- d. New sound system and external speakers.
- e. Procurement of high output gas space heater.
- f. Maintenance of sports fields now an in-house activity rather than contracted out.
- g. Installation of an externally fitted Defibrillator; NHS web link, periodic maintenance and upgrades are managed by the trustees.

5. Successes

5.1 On-going management activities continue in an effort towards reducing operational and supplier costs. No fines for late payment to tax authorities or Companies House have been

incurred. In addition, the trustees have arranged/ensured:

- a. An ongoing program to reduce energy consumption by installing insulation material as necessary.
 - b. Trustees/volunteers to undertake ground maintenance of existing areas and facilities management ensuring the trust is not burdened by labour costs.
- 5.2 The trust has also provided ongoing sponsorship to Sevenside Youth FC.
- 5.3 Changes in social attitudes following lockdown: lower visitor numbers continue to affect revenues although this is reduced by Saturday football including youth, adult teams and visitors.
- 5.4 A range of live music events, planned to be held throughout the year, have continue although lower attendances remain a challenge due to changes in social attitudes.
- 5.5 Infrastructure maintenance, upkeep and improvements continue as required.
- 5.6 The use of trust facilities continues by organisation such as: Country and Western summer festival group; youth and adult football; Berkeley Marathon; Sunday Tea Dances, Model Flying Club; indoor bowling; badminton; clay pigeon shooting, skittles, snooker and pool.

6. Staff

6.1 The trust continues to provide employment for one full time worker and several part-time staff.

7. Future Objectives

7.1 Ensure the trust continues to improve by increasing use and continuing to monitoring operational costs and expenditure.

7.2 Hamfields Leisure remains the home to Sharpness Football Club; with ambitions to play in higher leagues SAFC continue with planned programs of upgrades and fund raising to improve the playing facilities and procure:

- a. New pylons with mounted floodlights around the football field perimeter.
- b. A fifty-seater stand.

John Woodward.

Secretary of Trustees
Dec 2025

BERKELEY COMMUNITY SPORTS AND LEISURE TRUST

England & Wales - Charity number 1125523

Accounts

REGISTERED COMPANY NUMBER: 06408618 (England and Wales)
REGISTERED CHARITY NUMBER: 1125523

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024

for

The Berkeley Community Sports & Leisure
Trust

Stanley Joseph Limited
Chartered Accountants
Suite 1
Liberty House
South Liberty Lane
Bristol
BS3 2ST

The Berkeley Community Sports & Leisure
Trust

Contents of the Financial Statements
for the Year Ended 31 March 2024

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Detailed Statement of Financial Activities	18 to 19

The Berkeley Community Sports & Leisure
Trust

Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objects are the promotion of community participation in healthy recreation for the benefit of the inhabitants of Berkeley and the surrounding area, and the provision or assistance in the provision of facilities in the interests of social welfare for recreation or leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Behaviour - A Culture of openness, acknowledging cultural diversity, trustfulness and integrity must be habitual for all trustees, committee members and staff associated with the trust.

Trustees - Operating committee members and staff must act and behave in a manner expected of a charitable trust. This includes not using e-mail, internet, social media and other Trust/ Company resources to engage in any action that is offensive, threatening, discriminatory, defamatory, slanderous, pornographic, obscene or that constitutes harassment.

The trust endeavours to make a real commitment to create an organisation that allows people to feel safe. Equality, diversity, inclusion and wellbeing are of great importance to the trust. Any form of discrimination or harassment will not be tolerated.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

The Economic impact and disruptions caused by COVID-19 continues with lower visitor numbers. The longer-term effects are currently unknown: it's likely sports clubs and social organisations, such as BCS<, will need to adapt to meet changing member/ client expectations and social habits.

ACHIEVEMENT AND PERFORMANCE

Successes and COVID-19 impact

On-going management activities continue in an effort towards reducing operation and supplier costs. There were no fines for late payment to tax authorities or Companies House. In addition, the trustees have arranged/ensured:

- a. Ongoing program to reduce energy consumption by installing insulation, barrier doors and heavy curtains in the members lounge.
- b. Trustees/volunteers to undertake ground maintenance of existing areas and facilities management ensuring the Trust is not burdened by labour costs

The trust has also provided ongoing sponsorship to Sevenside Youth FC and Stroud & SGS students.

Changes in social attitudes following lockdown: lower visitor numbers have affected revenues although this has been reduced by Saturday football teams and visitors.

Funds raised have been invested into the trust; donations to other charitable organisations include Jenner Museum Berkeley

Catering facilities: the trustees have set aside funding for new kitchen equipment

A range of live music events, planned to be held throughout the year have continued although lower attendances have been experienced as a result of post COVID social changes.

Infrastructure maintenance, upkeep and improvements continue as required.

The use of trust facilities and income continue; these include: SGS college students; mini, youth and adult football; Berkeley marathon; Sunday tea dances, indoor bowling; badminton; clay pigeon shooting, skittles, snooker and pool.

Implementation of the partnering arrangement with South Gloucestershire and Stroud College (SGS) Berkeley Green Campus continues to and sees the trust provide use of Hamfields sports facilities to students.

FINANCIAL REVIEW

Financial review

Financial management, including preparation of VAT, financial auditing, accounting, and annual statement are undertaken by accountants Stanley Joseph Ltd, Bristol

With the exception of Mr Warren Fulford, who is employed as full-time club manager for Berkeley Community Sports and Leisure Limited (a related business) none of the persons listed as operating committee received any payments, remuneration, inducements, free benefits or expenses from BCS&L Trust or its trading company BCS&L Trading.

The Trust has no employees on the payroll.

FINANCIAL REVIEW

Trading subsidiary

The Trust owns 100% of the shareholding of Berkeley Community Sports & Leisure Trading Limited, a company set up to provide bar facilities in the leisure centre operated by the Trust.

FUTURE PLANS

Ensure the trust continues to thrive by increase social use and the continual challenge of monitoring operational cost and expenses.

Hamfields Leisure is the home to Sharpness Football Club (SAFC); with ambitions to play in higher leagues SAFC have begun a planned program of upgrades and fund raising to improve the playing facilities. The local planning authorities have given SAFC permission for:

- a. New pylons and floodlights around the football field perimeter.
- b. A fifty-seater stand.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

BERKELEY COMMUNITY SPORTS AND LEISURE TRUST is a limited company and registered charity incorporated on 25 October 2007 and registered as a charity on 14 August 2008. It is governed by its Memorandum and Articles of Association dated 3/11/2008.

The Berkeley Community Sports & Leisure
Trust

Report of the Trustees
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Five trustee positions are

Trustees

- a. Mr Sam Paterson - Chairman
- b. Mr John Woodward - Secretary
- c. Mr Robert Kuczaj
- d. Mr Peter Atkinson

Non-executive trustees:

- a. Mrs Glenny Greenaway

Outgoing:

- a. Cllr Philip Case ceased to be a trustee on 14 August 2024

Incoming:

- a. There was no incoming trustees in this period.

Operating Committee:

- a. Mr John Woodward.
- b. Mr Robert Kuczaj.
- c. Mr Peter Atkinson.
- d. Mr Sam Paterson.
- e. Mr Warren Fulford - Club Manager.
- f. Mr Stuart Priday - Committee Member
- g. Mr Ralph Cawston - Committee Member.
- h. Mr Andrew Watts - Committee Member.
- i. Mr Nicolas Grove - Committee Member.
- j. Mrs Glenys Greenaway - Committee Member

Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers and duties.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06408618 (England and Wales)

The Berkeley Community Sports & Leisure
Trust

Report of the Trustees
for the Year Ended 31 March 2024

Registered Charity number

1125523

Registered office

Hamfields Leisure
Hamfield
Berkeley
Gloucestershire
GL13 9TN

Trustees

P Case (resigned 14.8.24)
R W Kuczaj Director
P Atkinson
S Paterson
J C Woodward

Company Secretary

J C Woodward

Independent Examiner

Stanley Joseph Limited
Chartered Accountants
Suite 1
Liberty House
South Liberty Lane
Bristol
BS3 2ST

Approved by order of the board of trustees on **12 March 2025** and signed on its behalf by:

J Woodward - Trustee

Independent Examiner's Report to the Trustees of
The Berkeley Community Sports & Leisure
Trust

Independent examiner's report to the trustees of The Berkeley Community Sports & Leisure Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Report to the Trustees of
The Berkeley Community Sports & Leisure
Trust

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Philip S Helps

Stanley Joseph Limited
Chartered Accountants
Suite 1
Liberty House
South Liberty Lane
Bristol
BS3 2ST

Date: **12 March 2025**

The Berkeley Community Sports & Leisure Trust

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,228	-	3,228	-
Charitable activities					
Charitable activities		18,241	-	18,241	24,080
Other trading activities	2	<u>10,901</u>	<u>-</u>	<u>10,901</u>	<u>6,995</u>
Total		<u>32,370</u>	<u>-</u>	<u>32,370</u>	<u>31,075</u>
EXPENDITURE ON					
Raising funds		-	-	-	10,331
Charitable activities					
Charitable activities		<u>45,415</u>	<u>-</u>	<u>45,415</u>	<u>36,152</u>
Total		<u>45,415</u>	<u>-</u>	<u>45,415</u>	<u>46,483</u>
NET INCOME/(EXPENDITURE)		(13,045)	-	(13,045)	(15,408)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>95,839</u>	<u>-</u>	<u>95,839</u>	<u>111,247</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>82,794</u></u>	<u><u>-</u></u>	<u><u>82,794</u></u>	<u><u>95,839</u></u>

The notes form part of these financial statements

The Berkeley Community Sports & Leisure Trust

Statement of Financial Position
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	6	17,981	-	17,981	18,591
Investments	7	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		17,982	-	17,982	18,592
CURRENT ASSETS					
Debtors	8	58,558	-	58,558	58,706
Cash at bank and in hand		<u>9,172</u>	<u>-</u>	<u>9,172</u>	<u>22,163</u>
		67,730	-	67,730	80,869
CREDITORS					
Amounts falling due within one year	9	(2,918)	-	(2,918)	(3,622)
		<u>64,812</u>	<u>-</u>	<u>64,812</u>	<u>77,247</u>
NET CURRENT ASSETS					
		<u>64,812</u>	<u>-</u>	<u>64,812</u>	<u>77,247</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>82,794</u>	<u>-</u>	<u>82,794</u>	<u>95,839</u>
NET ASSETS					
		<u>82,794</u>	<u>-</u>	<u>82,794</u>	<u>95,839</u>
FUNDS					
Unrestricted funds	10			<u>82,794</u>	<u>95,839</u>
TOTAL FUNDS					
				<u>82,794</u>	<u>95,839</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

The Berkeley Community Sports & Leisure
Trust

Statement of Financial Position - continued
31 March 2024

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on **12 March 2025** and were signed on its behalf by:

J Woodward - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% on cost
Plant and machinery	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Management fees	4,000	-
Room hire	<u>6,901</u>	<u>6,995</u>
	<u>10,901</u>	<u>6,995</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Auditors' remuneration for non audit work	2,130	1,813
Depreciation - owned assets	<u>1,110</u>	<u>1,010</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities	24,080	-	24,080
Other trading activities	<u>6,995</u>	<u>-</u>	<u>6,995</u>
Total	<u>31,075</u>	<u>-</u>	<u>31,075</u>
EXPENDITURE ON			
Raising funds	10,331	-	10,331

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Charitable activities	<u>36,152</u>	-	<u>36,152</u>
Total	<u>46,483</u>	-	<u>46,483</u>
NET INCOME/(EXPENDITURE)	(15,408)	-	(15,408)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>111,247</u>	-	<u>111,247</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>95,839</u></u>	<u><u>-</u></u>	<u><u>95,839</u></u>

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 April 2023	22,840	14,678	37,518
Additions	<u>-</u>	<u>500</u>	<u>500</u>
At 31 March 2024	<u>22,840</u>	<u>15,178</u>	<u>38,018</u>
DEPRECIATION			
At 1 April 2023	5,910	13,017	18,927
Charge for year	<u>457</u>	<u>653</u>	<u>1,110</u>
At 31 March 2024	<u>6,367</u>	<u>13,670</u>	<u>20,037</u>
NET BOOK VALUE			
At 31 March 2024	<u><u>16,473</u></u>	<u><u>1,508</u></u>	<u><u>17,981</u></u>
At 31 March 2023	<u><u>16,930</u></u>	<u><u>1,661</u></u>	<u><u>18,591</u></u>

7. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2023 and 31 March 2024	<u>1</u>
NET BOOK VALUE	
At 31 March 2024	<u><u>1</u></u>
At 31 March 2023	<u><u>1</u></u>

There were no investment assets outside the UK.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Amounts owed by group undertakings	58,558	58,091
VAT	<u>-</u>	<u>615</u>
	<u><u>58,558</u></u>	<u><u>58,706</u></u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
VAT	222	-
Accrued expenses	<u>2,696</u>	<u>3,622</u>
	<u><u>2,918</u></u>	<u><u>3,622</u></u>

10. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	95,839	(13,045)	82,794
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>95,839</u>	<u>(13,045)</u>	<u>82,794</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,370	(45,415)	(13,045)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>32,370</u>	<u>(45,415)</u>	<u>(13,045)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	111,247	(15,408)	95,839
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>111,247</u>	<u>(15,408)</u>	<u>95,839</u>

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,075	(46,483)	(15,408)
	_____	_____	_____
TOTAL FUNDS	<u>31,075</u>	<u>(46,483)</u>	<u>(15,408)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	111,247	(28,453)	82,794
	_____	_____	_____
TOTAL FUNDS	<u>111,247</u>	<u>(28,453)</u>	<u>82,794</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,445	(91,898)	(28,453)
	_____	_____	_____
TOTAL FUNDS	<u>63,445</u>	<u>(91,898)</u>	<u>(28,453)</u>

11. RELATED PARTY DISCLOSURES

During the year the Trust received £639 (2023 - £14,978) from Berkeley Community Sports & Leisure Trading Ltd a wholly owned subsidiary.

The Berkeley Community Sports & Leisure
Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,228	-
Other trading activities		
Management fees	4,000	-
Room hire	<u>6,901</u>	<u>6,995</u>
	10,901	6,995
Charitable activities		
Facilities hire	883	-
Pool & snooker tables	1,177	1,065
Club and sport income	6,389	16,729
Membership	<u>9,792</u>	<u>6,286</u>
	<u>18,241</u>	<u>24,080</u>
Total incoming resources	32,370	31,075
EXPENDITURE		
Charitable activities		
Premises and ground costs	2,956	3,535
Community events & activities	5,125	8,065
Utilities	11,002	11,562
Advertising	294	11
Waste services	12,419	6,626
Depreciation of tangible fixed assets	<u>1,110</u>	<u>1,010</u>
	32,906	30,809
Support costs		
Management		
Office costs	2,550	6,093
Carried forward	2,550	6,093

This page does not form part of the statutory financial statements

The Berkeley Community Sports & Leisure Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
Management		
Brought forward	2,550	6,093
Repairs and maintenance	<u>1,267</u>	<u>2,562</u>
	3,817	8,655
Other		
Insurance	6,562	5,048
Other costs	-	128
Finance costs	<u>-</u>	<u>30</u>
	6,562	5,206
Governance costs		
Auditors' remuneration for non audit work	<u>2,130</u>	<u>1,813</u>
Total resources expended	<u>45,415</u>	<u>46,483</u>
Net expenditure	<u>(13,045)</u>	<u>(15,408)</u>

This page does not form part of the statutory financial statements

BERKELEY COMMUNITY SPORTS AND LEISURE TRUST

England & Wales - Charity number 1125523

Accounts

REGISTERED COMPANY NUMBER: 06408618 (England and Wales)
REGISTERED CHARITY NUMBER: 1125523

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023

for

The Berkeley Community Sports & Leisure
Trust

Stanley Joseph Limited
Chartered Accountants
Suite 1
Liberty House
South Liberty Lane
Bristol
BS3 2ST

The Berkeley Community Sports & Leisure
Trust

Contents of the Financial Statements
for the Year Ended 31 March 2023

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The Berkeley Community Sports & Leisure
Trust

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objects are the promotion of community participation in healthy recreation for the benefit of the inhabitants of Berkeley and the surrounding area, and the provision or assistance in the provision of facilities in the interests of social welfare for recreation or leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Behaviour - A Culture of openness, acknowledging cultural diversity, trustfulness and integrity must be habitual for all trustees, committee members and staff associated with the trust.

Trustees - Operating committee members and staff must act and behave in a manner expected of a charitable trust. This includes not using e-mail, internet, social media and other Trust/ Company resources to engage in any action that is offensive, threatening, discriminatory, defamatory, slanderous, pornographic, obscene or that constitutes harassment.

The trust endeavours to make a real commitment to create an organisation that allows people to feel safe. Equality, diversity, inclusion and wellbeing are of great importance to the trust. Any form of discrimination or harassment will not be tolerated.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

The Economic impact and disruptions caused by COVID-19 continues with lower visitor numbers. The longer-term effects are currently unknown: it's likely sports clubs and social organisations, such as BCS<, will need to adapt to meet changing member/ client expectations and social habits.

ACHIEVEMENT AND PERFORMANCE

Successes and COVID-19 impact

On-going management activities continue in an effort towards reducing operation and supplier costs. There were no fines for late payment to tax authorities or Companies House. In addition, the trustees have arranged/ensured:

- a. Ongoing program to reduce energy consumption by installing ceiling insulation in the area of the new restaurant.
- b. Trustees/volunteers to undertake ground maintenance of existing areas and facilities management ensuring the Trust is not burdened by labour costs

The trust has also provided ongoing sponsorship to Sevenside Youth FC and SGS students.

Changes in social attitudes following lockdown: lower visitor numbers have affected revenues although this has been reduced by Saturday football teams and visitors.

Funds raised have been invested into the trust; donations to other charitable organisations include Jenner Museum Berkeley

Catering facilities: the trustees have set aside funding for new kitchen equipment

A range of live music events, planned to be held throughout the year have continued although lower attendances have been experienced as a result of post COVID social changes.

Infrastructure maintenance, upkeep and improvements continue as required.

The use of trust facilities and income continues; these include: SGS college students; mini, youth and adult football; Berkeley marathon; Sunday tea dances, indoor bowling; badminton; clay pigeon shooting, skittles, snooker and pool.

Implementation of the partnering arrangement with South Gloucestershire and Stroud College (SGS) Berkeley Green Campus continues to and sees the trust provide use of Hamfields sports facilities to students.

FINANCIAL REVIEW

Financial review

Financial management, including preparation of VAT, financial auditing, accounting, payroll, HMRC and annual statement are undertaken by accountants Stanley Joseph Ltd, Bristol

With the exception of Warren Fulford, who is employed as full-time club manager, none of the persons listed as operating committee received any payments, remuneration, inducements, or expenses from BCS&L Trust or its trading company BCS&L Trading.

The Trust continues to provide employment for one full time worker and several part-time staff.

FINANCIAL REVIEW

Trading subsidiary

The Trust owns 100% of the shareholding of Berkeley Community Sports & Leisure Trading Limited, a company set up to provide bar facilities in the leisure centre operated by the Trust.

FUTURE PLANS

Ensure the trust continues to thrive by increase social use and the continual challenge of monitoring operational cost and expenses.

Hamfields Leisure is the home to Sharpness Football Club (SAFC); with ambitions to play in higher leagues SAFC have begun a planned program of upgrades and fund raising to improve the playing facilities. The local planning authorities have given SAFC permission for:

- a. New pylons and floodlights around the football field perimeter.
- b. A fifty-seater stand.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

BERKELEY COMMUNITY SPORTS AND LEISURE TRUST is a limited company and registered charity incorporated on 25 October 2007 and registered as a charity on 14 August 2008. It is governed by its Memorandum and Articles of Association dated 3/11/2008.

The Berkeley Community Sports & Leisure Trust

Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Five trustee positions are

Trustees

- a. Cllr Philip Case - Chairman
- b. Mr John Woodward - Secretary
- c. Mr Robert Kuczaj
- d. Mr Peter Atkinson
- e. Mr Sam Paterson

Non-executive trustees:

- a. Mrs Glenny Greenaway

Outgoing:

- a. There were no departures during this period.

Incoming:

- a. As a management representative of Sharpness AFC Mr Stuart Priddy and Mr Nicolas Grove were appointed committee member

Operating Committee:

- a. Mr Philip Case.
- b. Mr John Woodward.
- c. Mr Robert Kuczaj.
- d. Mr Peter Atkinson.
- e. Mr Sam Paterson.
- f. Mr Warren Fulford - Club Manager.
- g. Mr Stuart Priddy - Committee Member
- h. Mr Ralph Cawston - Committee Member.
- i. Mr Andrew Watts - Committee Member.
- j. Mr Nicolas Grove - Committee Member.

Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers and duties.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06408618 (England and Wales)

The Berkeley Community Sports & Leisure
Trust

Report of the Trustees
for the Year Ended 31 March 2023

Registered Charity number

1125523

Registered office

Hamfields Leisure
Hamfield
Berkeley
Gloucestershire
GL13 9TN

Trustees

P Case
R W Kuczaj Director
P Atkinson
S Paterson
J C Woodward (appointed 1.4.22)

Company Secretary

J C Woodward

Independent Examiner

Stanley Joseph Limited
Chartered Accountants
Suite 1
Liberty House
South Liberty Lane
Bristol
BS3 2ST

Approved by order of the board of trustees on and signed on its behalf by:

.....
P Case - Trustee

Independent Examiner's Report to the Trustees of
The Berkeley Community Sports & Leisure
Trust

Independent examiner's report to the trustees of The Berkeley Community Sports & Leisure Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Report to the Trustees of
The Berkeley Community Sports & Leisure
Trust

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Philip S Helps

Stanley Joseph Limited
Chartered Accountants
Suite 1
Liberty House
South Liberty Lane
Bristol
BS3 2ST

Date:

The Berkeley Community Sports & Leisure Trust

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Charitable activities		24,080	-	24,080	19,050
Other trading activities	2	6,995	-	6,995	3,624
Other income		-	-	-	15,820
Total		<u>31,075</u>	<u>-</u>	<u>31,075</u>	<u>38,494</u>
EXPENDITURE ON					
Raising funds		10,331	-	10,331	17,337
Charitable activities					
Charitable activities		<u>36,152</u>	<u>-</u>	<u>36,152</u>	<u>22,063</u>
Total		<u>46,483</u>	<u>-</u>	<u>46,483</u>	<u>39,400</u>
NET INCOME/(EXPENDITURE)		(15,408)	-	(15,408)	(906)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>111,247</u>	<u>-</u>	<u>111,247</u>	<u>112,153</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>95,839</u></u>	<u><u>-</u></u>	<u><u>95,839</u></u>	<u><u>111,247</u></u>

The notes form part of these financial statements

The Berkeley Community Sports & Leisure Trust

Statement of Financial Position
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	7	18,591	-	18,591	19,601
Investments	8	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		18,592	-	18,592	19,602
CURRENT ASSETS					
Debtors	9	58,706	-	58,706	73,369
Cash at bank and in hand		<u>22,163</u>	<u>-</u>	<u>22,163</u>	<u>20,085</u>
		80,869	-	80,869	93,454
CREDITORS					
Amounts falling due within one year	10	(3,622)	-	(3,622)	(1,809)
		<u>77,247</u>	<u>-</u>	<u>77,247</u>	<u>91,645</u>
NET CURRENT ASSETS					
		<u>77,247</u>	<u>-</u>	<u>77,247</u>	<u>91,645</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>95,839</u>	<u>-</u>	<u>95,839</u>	<u>111,247</u>
NET ASSETS					
		<u>95,839</u>	<u>-</u>	<u>95,839</u>	<u>111,247</u>
FUNDS					
Unrestricted funds	11			<u>95,839</u>	<u>111,247</u>
TOTAL FUNDS					
				<u>95,839</u>	<u>111,247</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

The Berkeley Community Sports & Leisure Trust

Statement of Financial Position - continued
31 March 2023

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
P Case - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% on cost
Plant and machinery	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Room hire	<u>6,995</u>	<u>3,624</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Auditors' remuneration for non audit work	1,813	1,956
Depreciation - owned assets	<u>1,010</u>	<u>1,623</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. STAFF COSTS

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

	31.3.23	31.3.22
Administrative	<u>-</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities	19,050	-	19,050
Other trading activities	3,624	-	3,624
Other income	<u>15,820</u>	<u>-</u>	<u>15,820</u>
Total	<u>38,494</u>	<u>-</u>	<u>38,494</u>
EXPENDITURE ON			
Raising funds	17,337	-	17,337
Charitable activities			
Charitable activities	<u>22,063</u>	<u>-</u>	<u>22,063</u>
Total	<u>39,400</u>	<u>-</u>	<u>39,400</u>
NET INCOME/(EXPENDITURE)	(906)	-	(906)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>112,153</u>	<u>-</u>	<u>112,153</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>111,247</u></u>	<u><u>-</u></u>	<u><u>111,247</u></u>

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>22,840</u>	<u>14,678</u>	<u>37,518</u>
DEPRECIATION			
At 1 April 2022	5,453	12,464	17,917
Charge for year	<u>457</u>	<u>553</u>	<u>1,010</u>
At 31 March 2023	<u>5,910</u>	<u>13,017</u>	<u>18,927</u>
NET BOOK VALUE			
At 31 March 2023	<u>16,930</u>	<u>1,661</u>	<u>18,591</u>
At 31 March 2022	<u>17,387</u>	<u>2,214</u>	<u>19,601</u>

8. FIXED ASSET INVESTMENTS

MARKET VALUE	Shares in group undertakings £
At 1 April 2022 and 31 March 2023	<u>1</u>
NET BOOK VALUE	
At 31 March 2023	<u>1</u>
At 31 March 2022	<u>1</u>

There were no investment assets outside the UK.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	-	300
Amounts owed by group undertakings	58,091	73,069
VAT	<u>615</u>	<u>-</u>
	<u>58,706</u>	<u>73,369</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Social security and other taxes	-	(287)
VAT	-	130
Accrued expenses	<u>3,622</u>	<u>1,966</u>
	<u>3,622</u>	<u>1,809</u>

11. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	111,247	(15,408)	95,839
	<u>111,247</u>	<u>(15,408)</u>	<u>95,839</u>
TOTAL FUNDS	<u>111,247</u>	<u>(15,408)</u>	<u>95,839</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,075	(46,483)	(15,408)
	<u>31,075</u>	<u>(46,483)</u>	<u>(15,408)</u>
TOTAL FUNDS	<u>31,075</u>	<u>(46,483)</u>	<u>(15,408)</u>

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	112,153	(906)	111,247
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>112,153</u>	<u>(906)</u>	<u>111,247</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,494	(39,400)	(906)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>38,494</u>	<u>(39,400)</u>	<u>(906)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	112,153	(16,314)	95,839
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>112,153</u>	<u>(16,314)</u>	<u>95,839</u>

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,569	(85,883)	(16,314)
	_____	_____	_____
TOTAL FUNDS	<u>69,569</u>	<u>(85,883)</u>	<u>(16,314)</u>

12. RELATED PARTY DISCLOSURES

During the year the Trust received £14,978 (2022 - £nil) from Berkeley Community Sports & Leisure Trading Ltd a wholly owned subsidiary.

The Berkeley Community Sports & Leisure Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Other trading activities		
Room hire	6,995	3,624
Charitable activities		
Facilities hire	-	367
Pool & snooker tables	1,065	696
Club and sport income	16,729	6,211
Membership	<u>6,286</u>	<u>11,776</u>
	24,080	19,050
Other income		
Grant Income	<u>-</u>	<u>15,820</u>
Total incoming resources	31,075	38,494
EXPENDITURE		
Charitable activities		
Wages and staff costs	-	4,020
Premises and ground costs	3,535	-
Community events & activities	8,065	5,070
Utilities	11,562	7,464
Advertising	11	395
Waste services	6,626	3,491
Depreciation of tangible fixed assets	<u>1,010</u>	<u>1,623</u>
	30,809	22,063
Support costs		
Management		
Rates and water	-	818
Office costs	6,093	716
Repairs and maintenance	<u>2,562</u>	<u>7,968</u>
	8,655	9,502

This page does not form part of the statutory financial statements

The Berkeley Community Sports & Leisure
Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
Management		
Other		
Insurance	5,048	5,596
Other costs	128	33
Finance costs	<u>30</u>	<u>250</u>
	5,206	5,879
Governance costs		
Auditors' remuneration for non audit work	<u>1,813</u>	<u>1,956</u>
Total resources expended	<u>46,483</u>	<u>39,400</u>
Net expenditure	<u>(15,408)</u>	<u>(906)</u>

This page does not form part of the statutory financial statements

BERKELEY COMMUNITY SPORTS AND LEISURE TRUST

England & Wales - Charity number 1125523

Accounts

REGISTERED COMPANY NUMBER: 06408618 (England and Wales)
REGISTERED CHARITY NUMBER: 1125523

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
The Berkeley Community Sports & Leisure
Trust

Stanley Joseph Limited
Chartered Accountants
Suite 1
Liberty House
South Liberty Lane
Bristol
BS3 2ST

The Berkeley Community Sports & Leisure
Trust

Contents of the Financial Statements
for the Year Ended 31 March 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objects are the promotion of community participation in healthy recreation for the benefit of the inhabitants of Berkeley and the surrounding area, and the provision or assistance in the provision of facilities in the interests of social welfare for recreation or leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

The Economic impact and disruptions caused by COVID-19 have been significant in terms of booking cancelation, lost business, and little or no visitor foot fall during this period. The longer-term effects are currently unknown: it's likely sports clubs and social organisations, such as BCS<, will need to adapt to meet changing member/ client expectations and social habits.

ACHIEVEMENT AND PERFORMANCE

Successes and COVID-19 impact

On-going management activities continue in an effort towards reducing operation and supplier costs. There were no fines for late payment to tax authorities. In addition, the trustees have arranged/ensured:

- a. Ongoing program to reduce energy consumption by installing ceiling insulation in in the area of the new restaurant.
- b. Trustees/volunteers to undertake ground maintenance of existing areas and facilities management at no cost to the trust.

The trust has also provided ongoing sponsorship to Sevenside Youth FC.

Visitor numbers were affected by lockdown and the annual firework night, held since 2011 and a major source of revenue; was cancelled.

Funds raised have been invested into the trust; donations to other charitable organisations has not been possible due to reduced income as a result of the pandemic.

Catering facilities: the trustees have set aside funding for further upgrades to upper-level kitchen areas including stainless steel worktops.

A range of live music events, planned to be held throughout the year, were cancelled due to COVID.

Maintenance, upkeep and improvements continued as far as COVID restrictions allowed.

The used of trust facilities and income was greatly reduced because of the pandemic; those most effected were: use by SGS college students; mini, youth and adult football; cross country running, Sunday tea dances, indoor bowling; badminton; clay pigeon shooting, athletics, snooker and pool.

Implementation of the partnering arrangement with South Gloucestershire and Stroud College (SGS) Berkeley Green Campus which sees the trust provide use of Hamfields sports facilities.

FINANCIAL REVIEW

Financial review

The trust's ability to support local charities was somewhat thwarted by the COVID-19 lockdown.

Financial management, including preparation of VAT, financial auditing, accounting, payroll, HMRC and annual statement are undertaken by accountants Stanley Joseph Ltd, Bristol

With the exception of Warren Fulford, who is employed as full-time club manager, none of the persons listed as operating committee received any payments, remuneration, inducements, or expenses from BCS&L Trust or its trading company BCS&L Trading.

The Trust continues to provide employment for two full time workers and several part-time staff.

FINANCIAL REVIEW

Trading subsidiary

The Trust owns 100% of the shareholding of Berkeley Community Sports & Leisure Trading Limited, a company set up to provide bar facilities in the leisure centre operated by the Trust.

FUTURE PLANS

Endeavour to ensure the trust survives the impact of COVID-19 and de-risk emerging challenges it will face as people and local communities' social habits change as a result.

Hamfields Leisure is the home to Sharpness Football Club (SAFC); with ambitions to play in higher leagues SAFC have begun a planned program of upgrades and fund raising to improve the playing facilities. The local planning authorities have given SAFC permission for:

- a. New pylons and floodlights around the football field perimeter.
- b. A fifty-seater stand.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

BERKELEY COMMUNITY SPORTS AND LEISURE TRUST is a limited company and registered charity incorporated on 25 October 2007 and registered as a charity on 14 August 2008. It is governed by its Memorandum and Articles of Association dated 3/11/2008.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Five trustee positions are

Trustees

- a. Cllr Philip Case - Chairman
- b. Mr John Woodward - Secretary
- c. Mr Robert Kuczaj
- d. Mr Peter Atkinson
- e. Mr Sam Paterson

Non-executive trustees:

- a. There were no positions filled during this period.

Outgoing:

- a. There were no departures during this period.

Incoming:

- a. As a management representative of Sharpness AFC Mr Ryan Collard was appointed a committee member

Operating Committee:

- a. Mr Philip Case.
- b. Mr John Woodward.
- c. Mr Robert Kuczaj.
- d. Mr Peter Atkinson.
- e. Mr Sam Paterson.
- f. Mr Warren Fulford - Club Manager.
- g. Mr Ralph Cawston - Committee Member.
- h. Mr Ryan Collard - Committee Member.

Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers and duties.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06408618 (England and Wales)

Registered Charity number

1125523

The Berkeley Community Sports & Leisure
Trust (Registered number: 06408618)

Report of the Trustees
for the Year Ended 31 March 2022

Registered office

Hamfields Leisure
Hamfield
Berkeley
Gloucestershire
GL13 9TN

Trustees

P Case
R W Kuczaj Director
P Atkinson
S Paterson

Company Secretary

J C Woodward

Independent Examiner

Stanley Joseph Limited
Chartered Accountants
Suite 1
Liberty House
South Liberty Lane
Bristol
BS3 2ST

Approved by order of the board of trustees on 30 September 2022 and signed on its behalf by:

P Case - Trustee

Independent Examiner's Report to the Trustees of
The Berkeley Community Sports & Leisure
Trust

Independent examiner's report to the trustees of The Berkeley Community Sports & Leisure Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Report to the Trustees of
The Berkeley Community Sports & Leisure
Trust

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Philip S Helps
Stanley Joseph Limited
Chartered Accountants
Suite 1
Liberty House
South Liberty Lane
Bristol
BS3 2ST

30 November 2022

The Berkeley Community Sports & Leisure
Trust

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	50
Charitable activities					
Charitable activities		19,050	-	19,050	10,073
Other trading activities	2	3,624	-	3,624	10,391
Other income		15,820	-	15,820	23,009
Total		<u>38,494</u>	<u>-</u>	<u>38,494</u>	<u>43,523</u>
EXPENDITURE ON					
Raising funds		17,337	-	17,337	-
Charitable activities					
Charitable activities		22,063	-	22,063	26,854
Other		-	-	-	1,333
Total		<u>39,400</u>	<u>-</u>	<u>39,400</u>	<u>28,187</u>
NET INCOME/(EXPENDITURE)		(906)	-	(906)	15,336
RECONCILIATION OF FUNDS					
Total funds brought forward		112,153	-	112,153	96,817
TOTAL FUNDS CARRIED FORWARD		<u>111,247</u>	<u>-</u>	<u>111,247</u>	<u>112,153</u>

The notes form part of these financial statements

The Berkeley Community Sports & Leisure
Trust (Registered number: 06408618)

Statement of Financial Position
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	7	19,601	-	19,601	18,458
Investments	8	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		19,602	-	19,602	18,459
CURRENT ASSETS					
Debtors	9	73,369	-	73,369	79,218
Cash at bank and in hand		<u>20,085</u>	<u>-</u>	<u>20,085</u>	<u>17,128</u>
		93,454	-	93,454	96,346
CREDITORS					
Amounts falling due within one year	10	(1,809)	-	(1,809)	(2,652)
NET CURRENT ASSETS		<u>91,645</u>	<u>-</u>	<u>91,645</u>	<u>93,694</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		111,247	-	111,247	112,153
NET ASSETS FUNDS		<u>111,247</u>	<u>-</u>	<u>111,247</u>	<u>112,153</u>
	11				
Unrestricted funds				<u>111,247</u>	<u>112,153</u>
TOTAL FUNDS				<u>111,247</u>	<u>112,153</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

The Berkeley Community Sports & Leisure
Trust (Registered number: 06408618)

Statement of Financial Position - continued
31 March 2022

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2022 and were signed on its behalf by:

P Case - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% on cost
Plant and machinery	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Management fees	-	5,000
Room hire	3,624	10
Compensation	-	5,381
	<u>3,624</u>	<u>10,391</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Auditors' remuneration for non audit work	1,956	2,010
Depreciation - owned assets	<u>1,623</u>	<u>1,495</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. STAFF COSTS

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

	31.3.22	31.3.21
Administrative	<u>1</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50	-	50
Charitable activities			
Charitable activities	10,073	-	10,073
Other trading activities	10,391	-	10,391
Other income	<u>23,009</u>	<u>-</u>	<u>23,009</u>
Total	<u>43,523</u>	<u>-</u>	<u>43,523</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	26,854	-	26,854
Other	<u>1,333</u>	<u>-</u>	<u>1,333</u>
Total	<u>28,187</u>	<u>-</u>	<u>28,187</u>
NET INCOME	15,336	-	15,336
RECONCILIATION OF FUNDS			
Total funds brought forward	96,817	-	96,817
TOTAL FUNDS CARRIED FORWARD	<u>112,153</u>	<u>-</u>	<u>112,153</u>

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 April 2021	22,840	11,912	34,752
Additions	-	2,766	2,766
At 31 March 2022	<u>22,840</u>	<u>14,678</u>	<u>37,518</u>
DEPRECIATION			
At 1 April 2021	4,996	11,298	16,294
Charge for year	457	1,166	1,623
At 31 March 2022	<u>5,453</u>	<u>12,464</u>	<u>17,917</u>
NET BOOK VALUE			
At 31 March 2022	<u>17,387</u>	<u>2,214</u>	<u>19,601</u>
At 31 March 2021	<u>17,844</u>	<u>614</u>	<u>18,458</u>

8. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2021 and 31 March 2022	<u>1</u>
NET BOOK VALUE	
At 31 March 2022	<u>1</u>
At 31 March 2021	<u>1</u>

There were no investment assets outside the UK.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	300	-
Amounts owed by group undertakings	73,069	79,133
VAT	-	85
	<u>73,369</u>	<u>79,218</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	(287)	906
VAT	130	-
Other creditors	-	178
Accrued expenses	<u>1,966</u>	<u>1,568</u>
	<u>1,809</u>	<u>2,652</u>

11. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	112,153	(906)	111,247
TOTAL FUNDS	<u>112,153</u>	<u>(906)</u>	<u>111,247</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	38,494	(39,400)	(906)
TOTAL FUNDS	<u>38,494</u>	<u>(39,400)</u>	<u>(906)</u>

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	96,817	15,336	112,153
TOTAL FUNDS	<u>96,817</u>	<u>15,336</u>	<u>112,153</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,523	(28,187)	15,336
TOTAL FUNDS	<u>43,523</u>	<u>(28,187)</u>	<u>15,336</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	96,817	14,430	111,247
TOTAL FUNDS	<u>96,817</u>	<u>14,430</u>	<u>111,247</u>

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,017	(67,587)	14,430
TOTAL FUNDS	<u>82,017</u>	<u>(67,587)</u>	<u>14,430</u>

12. RELATED PARTY DISCLOSURES

During the year the Trust received £nil (2021 - £5,000 from Berkeley Community Sports & Leisure Trading Ltd a wholly owned subsidiary.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

BERKELEY COMMUNITY SPORTS AND LEISURE TRUST

England & Wales - Charity number 1125523

Accounts

REGISTERED COMPANY NUMBER: 06408618 (England and Wales)
REGISTERED CHARITY NUMBER: 1125523

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
The Berkeley Community Sports & Leisure
Trust

Stanley Joseph Limited
Chartered Accountants
Suite 1
Liberty House
South Liberty Lane
Bristol
BS3 2ST

The Berkeley Community Sports & Leisure
Trust

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for the Year Ended 31 March 2021

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The Berkeley Community Sports & Leisure
Trust

Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objects are the promotion of community participation in healthy recreation for the benefit of the inhabitants of Berkeley and the surrounding area, and the provision or assistance in the provision of facilities in the interests of social welfare for recreation or leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

The trusts ability to support local charities was somewhat thwarted by the COVID-19 lockdown.

Visitor numbers were affected by lockdown and the annual firework night, held held since 2011 and a major source of revenue; was cancelled

Funds raised have been invested into the trust, as well as making charitable donations although this has been reduced due to the pandemic.

A range of live music events, planned to be held throughout the year, were cancelled due to COVID - 19

Maintenance, upkeep and improvements were greatly reduced because of COVID restrictions.

The use of trust facilities and income was greatly reduced because of the pandemic: those most effected were; use bt SGS college students; mini, youth and adult football; cross country running, Sunday tea dance, indoor bowling: badminton; clay pigeon shooting, athletics, snooker and pool.

The Berkeley Community Sports & Leisure
Trust

Report of the Trustees
for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

On-going management activities continue in an effort towards reducing operation and supplier costs. There were no fines for late payment to tax authorities. In addition, the trustees have arranged/ ensured:

- a. Ongoing program to reduce energy consumption by installing ceiling insulation in the areas of the new restaurant.
- b. Trustees/ Volunteers to undertake ground maintenance of existing areas and facilities management at no cost to the trust

The trust has also provided ongoing sponsorship to Severnside Youth FC

Funds raised have been invested into the trust as well as making charity donations although this has reduced due to the pandemic.

Catering facilities: the trustees have set aside funding for future upgrades to upper level kitchen areas including stainless steel worktops.

Implementation of the partnering arrangement with South Gloucestershire and Stroud College (SGS) Berkeley Green Campus which sees the trust provide use of Hamfields sports facilities.

FINANCIAL REVIEW

Financial review

The trust received received council grants amounting to £19,669 and job retention scheme grants of £3,340 during the year

BCS&L Trust has a trading subsidiary which is BSC&L Trading; who's annual financial report will be provided by accountants Stanley Joseph Ltd.

Trading subsidiary

The Trust owns 100% of the shareholding of Berkeley Community Sports & Leisure Trading Limited, a company set up to provide bar facilities in the leisure centre operated by the Trust.

Reserves policy

The Trust used the majority of its reserves in the first years of operation and has since improved its reserves position. The charity's aim is to hold 3 – 6 months reserves, between £15,000 and £30,000.

Reserves of £112,153 are held at 31 March 2021 - (2020: £96,817). This leaves the Trust well prepared for any emergencies.

The Berkeley Community Sports & Leisure
Trust

Report of the Trustees
for the Year Ended 31 March 2021

FUTURE PLANS

Endeavour to ensure the trust survives the impact of COVID-19 and de-risk emerging challenges it will face as people and local communities' social habits change as a result.

Hamfields Leisure is the home to Sharpness Football Club (SAFC); with ambitions to play in higher league SAFC have begun a program of upgrades and fund raising to improve the playing facilities. the local planning authority have given SAFC permission for;

- a. New pylons and floodlights around the football field perimeter.
- b. A fifty-seater stand.

On-going management activities continue in an effort towards reducing operation and supplier costs. There were no fines for late payment to tax authorities. In addition, the trustees have arranged/ ensured:

- a. Ongoing program to reduce energy consumption by installing ceiling insulation in the ares of the new restaurant.
- b. Trustees/ Volunteers to undertake ground maintenance of existing areas and facilities management at no cost to the trust To be amended.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

BERKELEY COMMUNITY SPORTS AND LEISURE TRUST is a limited company and registered charity incorporated on 25 October 2007 and registered as a charity on 14 August 2008. It is governed by its Memorandum and Articles of Association dated 3/11/2008.

Organisational structure

The charity is governed by a Committee of Management of up to five, but no less than three members who meet frequently in accordance with the constitution: all of the Trustees must retire at the AGM.

Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers and duties.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06408618 (England and Wales)

Registered Charity number

1125523

The Berkeley Community Sports & Leisure
Trust

Report of the Trustees
for the Year Ended 31 March 2021

Registered office

Hamfields Leisure
Hamfield
Berkeley
Gloucestershire
GL13 9TN

Trustees

P Case
R W Kuczaj Director
P Atkinson
S Paterson (appointed 1.4.20)

Company Secretary

J C Woodward

Independent Examiner

Stanley Joseph Limited
Chartered Accountants
Suite 1
Liberty House
South Liberty Lane
Bristol
BS3 2ST

Approved by order of the board of trustees on 22/12/21 and signed on its behalf by:

P. Case 22/12/21
P Case - Trustee

Independent Examiner's Report to the Trustees of
The Berkeley Community Sports & Leisure
Trust

Independent examiner's report to the trustees of The Berkeley Community Sports & Leisure Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Report to the Trustees of
The Berkeley Community Sports & Leisure
Trust

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Philip S Helps
Stanley Joseph Limited
Chartered Accountants
Suite 1
Liberty House
South Liberty Lane
Bristol
BS3 2ST

Date:

The Berkeley Community Sports & Leisure Trust

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		50	-	50	550
Charitable activities					
Charitable activities		10,073	-	10,073	20,232
Other trading activities	2	10,391	-	10,391	28,760
Other income		23,009	-	23,009	896
Total		43,523	-	43,523	50,438
EXPENDITURE ON					
Charitable activities					
Charitable activities		26,854	-	26,854	56,830
Other		1,333	-	1,333	-
Total		28,187	-	28,187	56,830
NET INCOME/(EXPENDITURE)		15,336	-	15,336	(6,392)
RECONCILIATION OF FUNDS					
Total funds brought forward		96,817	-	96,817	103,209
TOTAL FUNDS CARRIED FORWARD		112,153	-	112,153	96,817

The notes form part of these financial statements

The Berkeley Community Sports & Leisure Trust

Statement of Financial Position
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	7	18,458	-	18,458	19,953
Investments	8	1	-	1	1
		<u>18,459</u>	<u>-</u>	<u>18,459</u>	<u>19,954</u>
CURRENT ASSETS					
Debtors	9	79,218	-	79,218	80,071
Cash at bank		17,128	-	17,128	477
		<u>96,346</u>	<u>-</u>	<u>96,346</u>	<u>80,548</u>
CREDITORS					
Amounts falling due within one year	10	(2,652)	-	(2,652)	(3,685)
		<u>93,694</u>	<u>-</u>	<u>93,694</u>	<u>76,863</u>
NET CURRENT ASSETS					
		<u>93,694</u>	<u>-</u>	<u>93,694</u>	<u>76,863</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>112,153</u>	<u>-</u>	<u>112,153</u>	<u>96,817</u>
NET ASSETS					
		<u>112,153</u>	<u>-</u>	<u>112,153</u>	<u>96,817</u>
FUNDS					
Unrestricted funds	11			<u>112,153</u>	<u>96,817</u>
TOTAL FUNDS					
				<u>112,153</u>	<u>96,817</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

The Berkeley Community Sports & Leisure
Trust

Statement of Financial Position - continued
31 March 2021

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on22/12/21..... and were signed on its behalf by:

A. Carr

.....
P Case - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% on cost
Plant and machinery	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Management fees	5,000	13,200
Room hire	10	15,560
Compensation	5,381	-
	<u>10,391</u>	<u>28,760</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Auditors' remuneration	-	1,250
Auditors' remuneration for non audit work	2,010	1,620
Depreciation - owned assets	1,495	1,985
	<u>3,505</u>	<u>4,855</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. STAFF COSTS

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

	31.3.21	31.3.20
Administrative	2	3
	<u>2</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	550	-	550
Charitable activities			
Charitable activities	20,232	-	20,232
Other trading activities	28,760	-	28,760
Other income	896	-	896
Total	<u>50,438</u>	-	<u>50,438</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	56,830	-	56,830
NET INCOME/(EXPENDITURE)	<u>(6,392)</u>	-	<u>(6,392)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	103,209	-	103,209
TOTAL FUNDS CARRIED FORWARD	<u>96,817</u>	<u>-</u>	<u>96,817</u>

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 April 2020 and 31 March 2021	22,840	11,912	34,752
DEPRECIATION			
At 1 April 2020	4,539	10,260	14,799
Charge for year	457	1,038	1,495
At 31 March 2021	4,996	11,298	16,294
NET BOOK VALUE			
At 31 March 2021	17,844	614	18,458
At 31 March 2020	18,301	1,652	19,953

8. FIXED ASSET INVESTMENTS

MARKET VALUE	Shares in group undertakings £
At 1 April 2020 and 31 March 2021	1
NET BOOK VALUE	
At 31 March 2021	1
At 31 March 2020	1

There were no investment assets outside the UK.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Amounts owed by group undertakings	79,133	79,133
Prepaid income	-	424
VAT	85	514
	<u>79,218</u>	<u>80,071</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	-	1,700
Social security and other taxes	906	735
Other creditors	178	-
Accrued expenses	1,568	1,250
	<u>2,652</u>	<u>3,685</u>

11. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	96,817	15,336	112,153
	<u>96,817</u>	<u>15,336</u>	<u>112,153</u>
TOTAL FUNDS	<u>96,817</u>	<u>15,336</u>	<u>112,153</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	43,523	(28,187)	15,336
	<u>43,523</u>	<u>(28,187)</u>	<u>15,336</u>
TOTAL FUNDS	<u>43,523</u>	<u>(28,187)</u>	<u>15,336</u>

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	103,209	(6,392)	96,817
TOTAL FUNDS	<u>103,209</u>	<u>(6,392)</u>	<u>96,817</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,438	(56,830)	(6,392)
TOTAL FUNDS	<u>50,438</u>	<u>(56,830)</u>	<u>(6,392)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	103,209	8,944	112,153
TOTAL FUNDS	<u>103,209</u>	<u>8,944</u>	<u>112,153</u>

The Berkeley Community Sports & Leisure
Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,961	(85,017)	8,944
TOTAL FUNDS	<u>93,961</u>	<u>(85,017)</u>	<u>8,944</u>

12. RELATED PARTY DISCLOSURES

During the year the Trust received £5,000 (2020 - £13,200 from Berkeley Community Sports & Leisure Trading Ltd a wholly owned subsidiary.

The Berkeley Community Sports & Leisure
Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	50	550
Other trading activities		
Management fees	5,000	13,200
Room hire	10	15,560
Compensation	5,381	-
	<hr/>	<hr/>
	10,391	28,760
Charitable activities		
Facilities hire	2,359	429
Pool & snooker tables	158	598
Club and sport income	2,165	4,197
Membership	5,391	15,008
	<hr/>	<hr/>
	10,073	20,232
Other income		
Grant Income	23,009	896
	<hr/>	<hr/>
Total incoming resources	43,523	50,438
EXPENDITURE		
Charitable activities		
Wages and staff costs	5,489	8,114
Subcontractors	-	12,078
Premises and ground costs	1,832	3,766
Community events & activities	1,212	1,401
Utilities	5,140	12,219
Advertising	-	237
Waste services	3,428	3,592
Depreciation of tangible fixed assets	1,495	1,985
	<hr/>	<hr/>
	18,596	43,392

This page does not form part of the statutory financial statements

The Berkeley Community Sports & Leisure Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
Support costs		
Management		
Office costs	930	2,535
Repairs and maintenance	1,333	2,440
	<u>2,263</u>	<u>4,975</u>
Other		
Rates and insurance	4,627	4,902
Finance costs	609	691
	<u>5,236</u>	<u>5,593</u>
Governance costs		
Auditors' remuneration	-	1,250
Auditors' remuneration for non audit work	2,010	1,620
Legal fees	82	-
	<u>2,092</u>	<u>2,870</u>
Total resources expended	<u>28,187</u>	<u>56,830</u>
Net income/(expenditure)	<u>15,336</u>	<u>(6,392)</u>

This page does not form part of the statutory financial statements