

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
		<hr/> 18,459	<hr/> -	<hr/> 18,459	<hr/> 19,954
CURRENT ASSETS					
Debtors	9	79,218	-	79,218	80,071
Cash at bank		17,128	-	17,128	477
		<hr/> 96,346	<hr/> -	<hr/> 96,346	<hr/> 80,548
CREDITORS					
Amounts falling due within one year	10	(2,652)	-	(2,652)	(3,685)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 93,694	<hr/> -	<hr/> 93,694	<hr/> 76,863
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 112,153	<hr/> -	<hr/> 112,153	<hr/> 96,817
NET ASSETS		<hr/> 112,153	<hr/> -	<hr/> 112,153	<hr/> 96,817
FUNDS	11				
Unrestricted funds				112,153	96,817
TOTAL FUNDS				<hr/> 112,153	<hr/> 96,817

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 on 22/12/21 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></u>	<u></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> </u>	<u> </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
	<u> </u>	<u> </u>	<u> </u>
Total	50,438	-	50,438
 EXPENDITURE ON			
Charitable activities			
Charitable activities	56,830	-	56,830
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(6,392)	-	(6,392)
 RECONCILIATION OF FUNDS			
Total funds brought forward	103,209	-	103,209
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	96,817	-	96,817
	<u> </u>	<u> </u>	<u> </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

	Shares in group undertakings £
MARKET VALUE	
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>

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
	<hr/>	<hr/>
	2,263	4,975
Other		
Rates and insurance	4,627	4,902
Finance costs	609	691
	<hr/>	<hr/>
	5,236	5,593
Governance costs		
Auditors' remuneration	-	1,250
Auditors' remuneration for non audit work	2,010	1,620
Legal fees	82	-
	<hr/>	<hr/>
	2,092	2,870
	<hr/>	<hr/>
Total resources expended	28,187	56,830
	<hr/>	<hr/>
Net income/(expenditure)	15,336	(6,392)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements