

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

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for the Year Ended 31 March 2022

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Report of the Trustees
for the Year Ended 31 March 2022

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.

Report of the Trustees
for the Year Ended 31 March 2022

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		<u>111,247</u>	<u>-</u>	<u>111,247</u>	<u>112,153</u>
FUNDS	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

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

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.