

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

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

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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 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.

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 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>-</u>	<u>-</u>	<u>-</u>	<u>-</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	11				
Unrestricted funds				<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 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

	Shares in group undertakings £
MARKET VALUE	
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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

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	615	-
	<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	3,622	1,966
	<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)
	<hr/>	<hr/>	<hr/>
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