

**REGISTERED COMPANY NUMBER: 06676203 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1126118**

**REPORT OF THE TRUSTEES AND  
AUDITED GROUP FINANCIAL STATEMENTS FOR THE PERIOD  
ENDED 31 AUGUST 2023  
FOR  
POMPEY IN THE COMMUNITY**

**POMPEY IN THE COMMUNITY**

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FOR THE PERIOD ENDED 31 AUGUST 2023**

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**POMPEY IN THE COMMUNITY**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD ENDED 31 AUGUST 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 period ended 31st August 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

**Reference and administrative details**

**Registered company number**  
06676203 (England and Wales)

**Registered charity number**  
1126118

**Registered office**  
Pompey in the Community  
Anson Road  
Portsmouth  
PO4 8TB

**Trustees**

|                   |                             |
|-------------------|-----------------------------|
| Alison Lee        |                             |
| Stephen Frampton  | - resigned 11 November 2023 |
| Forhad Ahmed      | - resigned 19 February 2024 |
| Trent Stamp       |                             |
| Bernadette Topham |                             |
| Miles Henson      |                             |
| Neil Dunkley      |                             |
| Mark Greenwood    | - resigned 18 January 2023  |
| Anna Mitchell     | - resigned 18 January 2023  |
| Michael Thornton  |                             |
| Andrew Cullen     |                             |

**Chief Executive Officer**  
Clare Martin

**Auditors**

Morris Crocker Limited  
Chartered Accountants  
Registered Auditors  
Station House  
North Street  
Havant  
Hampshire PO9 1QU

**Solicitors**

Biscoes Solicitors  
Kingston Place  
Kingston Crescent  
North End  
Portsmouth  
Hampshire PO9 8AQ

**Bankers**

Lloyds Bank  
38 London Road  
North End  
Portsmouth  
Hampshire PO2 0LR

## **POMPEY IN THE COMMUNITY**

### **REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31 AUGUST 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Pompey in the Community is registered as a company limited by guarantee (registration no. 06676203) and as a charity (registration no. 1126118). Its governing instrument is its memorandum and articles of association. Every member of the charity undertakes to contribute £10 to its assets in the event of it being wound up.

##### **Recruitment and appointment of Trustee Directors**

Trustees are recruited to represent significant donors, funding bodies and also independence.

Trustees are appointed in accordance with the Articles of Association, by ordinary resolution in general meeting. Neither less than seven nor more than twenty eight days clear notice before the date of the meeting where a Trustee's appointment is to be considered, notice shall be given to those entitled to attend of the recommendation for appointment.

##### **Induction and training of new Trustees**

New Trustees are inducted through spending time with the CEO to enable a full appreciation of the charity's activities and how it operates. Training is offered through recommended Charity Commission training guidelines.

##### **Organisational structure**

The Board of Trustees aims to meet quarterly and there are sub-committees that meet more regularly covering development, membership, finance, audit and the construction of our new facility.

A CEO is employed to manage the day to day operations of the charity including promotion of the charity's objectives, fund raising, financial control and management of all employees.

##### **Purposes and aims**

The charity's purpose is to benefit the public generally and in particular the inhabitants of Hampshire, West Sussex and the Isle of Wight and their surrounding areas. We seek to promote community participation in healthy recreation by providing facilities for the playing of football and other sports and activities capable of improving health and well-being.

This encompasses providing and assisting in providing facilities for sport, recreation or other leisure time occupations for people to benefit from these facilities by reason of their youth, age, infirmity, disability, poverty or social and economic circumstance, for the public at large in their interests of social welfare with the object of improving their conditions of life.

We aim to advance the education of children and young people through such means as the Trustees think fit in accordance with charity law and for the general purpose of such charitable bodies or for such other exclusively charitable purposes in each case as the Trustees may from time to time decide.

##### **Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The Trustees refer to public benefit throughout this report.

##### **How our activities deliver public benefit**

The charity aims to deliver benefit to our customers through reducing, or subsidising prices and providing access to the various activities free of charge which in many cases can lead to accreditation under various bodies.

For example, our after school clubs which provide continued access to sport after school hours for children is offered at £4.50 per session. Where we cover teaching time within schools this is charged at £30 per hour for one coach and £45 per hour for two coaches.

In relation to special inclusion and involving vulnerable or disabled people in the charity's activities these are provided free of charge through many of our programmes. A significant number of participants successfully complete courses and leave us with NVQ and BTEC level qualifications.



**POMPEY IN THE COMMUNITY**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD ENDED 31 AUGUST 2023**

**Financial review**

Pompey in the Community's accounts showed a surplus this year of £1,037,565 over the year. This leaves the charity with our desired Reserves of £250,000. However, a proportion of this is designated towards the construction of the John Jenkins stadium. PiTC are working to raise the remaining funds to build the new facility.

**Portsmouth Football Club**

The relationship with the Club's current owners Portsmouth Football Club Limited (PFC) continues to be positive. Following the purchase by Tornante, headed up by Michael Eisner, ex-Disney CEO the relationship has continued to strengthen and manifests itself in many ways including player appearances, reward schemes, visits to the club's training facilities and player related learning materials as well as a generous allocation of match tickets for the charity's beneficiaries and the local community. The CEO of The Eisner Foundation, based in California, is a member of the Trustee Board of PiTC to develop and embed the relationship moving forward. Andrew Cullen, CEO of Portsmouth FC is also a Trustee to ensure a continued positive relationship. The key to the relationship is the ability for football - and more specifically Portsmouth Football Club - to inspire local young people and bring about positive social outcomes through the delivery of the charity's activities.

PiTC aims to deliver through four core aspects of activity; sports and coaching, community cohesion (inclusion and disability), health and education although many of our projects weave through several, if not all of the strands. We also deliver fan engagement activities on match days.

**Coaching in Schools:** During the school day we run PE lessons in schools with a structured scheme of work linked to the National Curriculum for Key Stages One and Two. We also run lunch-time clubs, homework clubs and after-school clubs. A variety of other sports are offered over the course of the school year including basketball, rugby, hockey, netball, tennis, rounders, cricket and athletics. We also run football-only courses or design bespoke courses to suit the needs of individual schools.

**Joy of Moving:** Pompey in the Community run the Move and Learn Programme in partnership with Joy of Moving. On this six-week programme, children learn how to enjoy staying active and live a balanced lifestyle. Content includes Eating well, Body and Mind, Physical Activity, Meal planning, Hydration and the importance of being active.

**Development Teams:** PiTC run boys and girls development centres in every age group from under 10s through to under 16s when many participants move into our full time BTEC Football programme. Our BTEC programme successfully expanded to include girls from September 2019. Portsmouth FC Women also run an adult development squad which continues to provide a step up for our female students and completes the female player pathway.

**Holiday Courses:** During all the school holidays, Pompey in the Community delivers all-day football coaching. Sessions, in Portsmouth, Gosport and Chichester for children aged 5-12 of all abilities. Sessions range from mixed, girls only, goalkeeping specific and Junior Pan-Disability and Multisports, there is something for everyone. We also receive Holiday Activities Funding from Portsmouth City Council to offer free places to children eligible for Free School Meals; we also provide them with a hot meal during the day.

**Skills Training Centres:** Evening football sessions are designed to lead children on a progression from learning basic skills through to Advanced Training Centres. These players are offered opportunities to represent Pompey at tournaments throughout the region and sometimes against touring international teams. We enter the Arnhem Whitsun Tournament in Holland every year, sending a team from Under 9 to Under 16 age groups, to compete against other teams from England, Scotland, Holland and Germany.

**Degree Programme:** Graduates from both our 11-a-side BTEC programmes and external providers are offered the opportunity to study for 3 years with us for a BSc in Sports Development in partnership with the Loughborough College. This programme is our preferred option due to the modular structure of the course; pupils achieve a HNC after Year 1, an HND after Year 2 and the full BSc after Year 3. This means that should students choose to leave the course early; they still leave with a recognised qualification.

## POMPEY IN THE COMMUNITY

### REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31 AUGUST 2023

**Portsmouth Amputee FC:** The Portsmouth FC Amputee Team continues to go from strength to strength. The team compete in the National League and hold their own in an ever growing competitive field. During this year the team won three trophies and consequentially are representing the UK in Europe next season.

**Life and Chimes:** This project is aimed at those with early dementia, their carers as well as older isolated people that would benefit from the activities. The group meet once a week and take part in physical activities, crafts and arts as well as group visits to memorable places all over the city including visits to the D-Day Museum, Historic Dockyard, the Kings Theatre and 10-pin bowling.

**Premier League Kicks:** Pompey in the Community deliver a number of free sessions across the city for 8-18 year olds, as part of the Premier League Kicks programme. We work with a variety of partners who help provide a wide range of sessions across Portsmouth. Premier League Kicks started in 2006 and has a long history of using the power of football and the value of sports participation to help youngsters in some of the most high-need areas. By engaging young people in constructive activities, including a wide variety of sports, coaching, music and educational and personal development sessions, communities up and down the country have been transformed with impressive football and sports participation rates and the authorities reporting significant reductions in anti-social behaviour in the areas in which it is delivered. The scheme has also enabled thousands of youngsters to find routes into education, training and employment with volunteering being a key component. One of the highlights of the programme is the annual Premier League Kicks Cup which brings together all of the clubs for a showpiece football competition involving hundreds of young people.

**Targeted Kicks:** An intensive 1:1 mentoring programme aimed at supporting 15 - 17 year olds transitioning from custodial care to support them back into the community and reduce the risk of re-offending and be able to contemplate a positive future. This programme is partly funded by Children in Need.

**Office of the Police and Crime Commissioner:** Funded by Hampshire's Police Crime Commissioner, using the power of Portsmouth Football Club. Pompey in the Community deliver two weekly football sessions across central and southern Portsmouth to provide an opportunity to deter from engaging with potential anti-social behaviours for those aged 12-17 across Hilsea, Bransbury and Paulsgrove.

**Premier League Primary Stars:** Premier League Primary Stars uses the appeal of Portsmouth Football Club and the Premier League to inspire children to learn, be active and develop important life skills. These are taught across subjects including English, Maths, PSHE and PE.

**Walking Football:** Walking Football is the perfect game for people in later life. The threat of pain, discomfort and injury is reduced due to the combination of a slower pace and reduced contact. This allows people who have loved the sport all their lives to once again safely get back to playing. It also introduces the sport to people who perhaps have never considered playing before. Established in 2014, PitC's Walking Football group is now largely self-sufficient, run by its members and trained by our coaching team. The group has upwards of 80 members, the majority of whom are die-hard Pompey fans and season ticket holders. The social aspect of the group is vital to its members and has proved an invaluable support mechanism.

**Pompey Pedals** is an inclusive cycling project that aims to provide a bicycle that everyone can use, regardless of their additional needs or ability. Some bikes are handlebar pedalled, some have a space for a wheel chair to sit on the front and many are tandems. The project is run almost entirely by volunteers and we now have over 200 unique users each week.

**Kick Start Sport:** Funded through Sport England provides opportunities for young people to gain qualifications and experience to give them the confidence to become involved in social action, volunteering and other opportunities.

**Blue Kitchen - Back to Work.** Funded through the European Social Fund and focuses on using catering skills to encourage the long term unemployed into work.

**National Citizen Service:** NCS is a programme, funded and managed by the Cabinet Office, which provides young people aged 16 to 17 years with the opportunity to take on new challenges, learn new skills and make a difference to the local community. PISC are the sole delivery organisation in Portsmouth. There have been significant changes to the project since Covid and we are now only able to offer a shorter programme to far fewer pupils. It is likely there will be further changes and reductions in delivery moving forward.

## **POMPEY IN THE COMMUNITY**

### **REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31 AUGUST 2023**

**Equality, Diversity and Inclusion:** our EDI coordinator proactively in ensuring our all projects, programmes and activities are accessible and open to everyone, regardless of gender, sexuality, ethnicity, ability or disability, faith or age.

#### **Reserves policy**

Reserves are needed to bridge the gap between spending and receiving resources, to plan for any emergency or other expenditure that may be necessary from time to time.

The Trustees consider that the ideal level of reserves at 31st August 2023 is £250,000, being based on the Charity's ability to cover six month's net running costs in the eventuality that general funding is considerably reduced due to the current economic environment. We are currently holding more than that amount so the Trustees are confident we have the required and necessary Reserves.

#### **Review of the year**

**Sep 2022** – Clare Martin, CEO, attends the Queen's Funeral at Westminster Abbey, representing Pompey in the Community and the city of Portsmouth.

**Nov 2022** – PiTC and Utilita launch their solar partnership. Utilita to install solar power at the John Jenkins Stadium as part of a five year partnership.

**Jan 23** – PiTC receive confirmation that they have secured £746,000 from the Youth Investment Fund so support the development of the John Jenkins Stadium.

**Jan 2023** – Portsmouth FC play against Spurs in the FA Cup. PiTC take a coach of young people, fully funded through the Portsmouth FC Presidents, to attend the match.

**Jan 2023** – PiTC secure Sport England funding to supply boxing equipment for new boxing gym at John Jenkins Stadium.

**Feb 2023** – Clare Martin, CEO of Pompey in the Community, visits Windsor Castle to collect her MBE on behalf of Pompey in the Community.

**April 27th 2023** – CEO Sleepout; local business leaders spend the night at Fratton Park to raise funds for the homeless and disadvantaged in Portsmouth.

**June 27th 2023** – EFL launch the roll out of PiTC's "Fan's referral" project to rehabilitate first time football offenders, negating the need for prosecution based on Pompey in the Community's Award winning project from 2019.

#### **Plans for the future**

We are continuing to work on the construction of the John Jenkins Stadium and will be able to occupy the facility ready for the 2024/25 season. We will then move as much of our delivery onto the new site as possible and offer new programmes in our current facility on Anson Road.

#### **Risk Management**

"Pompey in the Community consider our principal risks to be the League Position (or demotion) of our affiliated club which would make us ineligible for many of our current funding streams. Other risks include Health and Safety risks with staff working out in the community, often with vulnerable young people. We keep an extensive risk register which considers all manner of Finance, Health and Safety, Transport and Travel, HR and Security risks. We also keep a separate "project based" risk Register that logs, project by project, potential risks to the business. We visit both Risk Registers on an annual basis to ensure they're up to date and consider how to manage those risks within our control and mitigate those that aren't. We are also very aware of the current risks involved in the building of our new facility. The increase in construction costs and unexpected additional costs have meant that our original funding allocated won't complete the whole facility. However, we are working with funders to work through to secure sufficient funding to complete the facility to the minimum viable finish which will enable the pitches to be utilised for the 2024/25 season."

**POMPEY IN THE COMMUNITY**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD ENDED 31 AUGUST 2023**

**Key Management Personnel**

Pay is set throughout the organisation dependent upon qualifications, experience and responsibility as well as incremental rises which reflect time served within the organisation. We have a subcommittee of the Trustees Board that considers remuneration and we also consult with external experts to provide insight and an independent viewpoint. The Trustees set the pay of a small, defined group our most senior managers, and those managers are left to determine pay for the rest of the staff.

**POMPEY IN THE COMMUNITY**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD ENDED 31 AUGUST 2023**

**Statement of Trustees Responsibilities**

The trustees (who are also the directors of Pompey in the Community for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**On Behalf of the Board:**



ALISON LEE

Date: 29.05.2024



## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF POMPEY IN THE COMMUNITY**

### **Opinion**

We have audited the financial statements of Pompey in the Community and its subsidiaries for the period ended 31 August 2023 on pages 11 to 28, which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets and Cashflow Statements and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 August 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF POMPEY IN THE COMMUNITY**

### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees Responsibilities set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
POMPEY IN THE COMMUNITY**

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the group and the parent charity and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Underwood (Senior Statutory Auditor)  
for and on behalf of Morris Crocker Limited  
Chartered Accountants  
Statutory Auditors  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Date: 30 May 2024



**POMPEY IN THE COMMUNITY**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD ENDED 31 AUGUST 2023**


|                                           | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>INCOME FROM</b>                        |       |                            |                          |                    |                    |
| Donations and legacies                    | 5     | 160,546                    | 1,247,177                | 1,407,723          | 3,186,129          |
| <b>Charitable activities</b>              |       |                            |                          |                    |                    |
| Sports and education                      | 6     | 668,065                    | 353,309                  | 1,021,374          | 1,299,420          |
| <b>Other trading activities</b>           |       |                            |                          |                    |                    |
| Other trading activities                  | 2     | -                          | -                        | -                  | -                  |
| Investment income                         | 4     | 855                        | -                        | 855                | 19                 |
| Commercial trading operations             | 3     | 68,723                     | -                        | 68,723             | 49,956             |
| <b>Total</b>                              |       | <b>898,189</b>             | <b>1,600,486</b>         | <b>2,498,675</b>   | <b>4,535,524</b>   |
| <b>EXPENDITURE ON</b>                     |       |                            |                          |                    |                    |
| <b>Raising funds</b>                      |       |                            |                          |                    |                    |
| Commercial trading operations             | 3     | 13,580                     | -                        | 13,580             | 19,990             |
| <b>Charitable activities</b>              |       |                            |                          |                    |                    |
| Sports and education                      | 7     | 934,614                    | 512,916                  | 1,447,530          | 1,447,596          |
| <b>Total</b>                              |       | <b>948,194</b>             | <b>512,916</b>           | <b>1,461,110</b>   | <b>1,467,586</b>   |
| <b>Net income/(expenditure)</b>           |       | <b>(50,005)</b>            | <b>1,087,570</b>         | <b>1,037,565</b>   | <b>3,067,938</b>   |
| <b>Transfers between funds</b>            | 20    | -                          | -                        | -                  | -                  |
| <b>Taxation (trading subsidiary only)</b> | 10    | -                          | -                        | -                  | -                  |
| <b>Net movement in funds</b>              |       | <b>(50,005)</b>            | <b>1,087,570</b>         | <b>1,037,565</b>   | <b>3,067,938</b>   |
| <b>RECONCILIATION OF FUNDS</b>            |       |                            |                          |                    |                    |
| <b>Total funds brought forward</b>        |       | <b>1,756,558</b>           | <b>2,712,928</b>         | <b>4,469,486</b>   | <b>1,401,548</b>   |
| <b>TOTAL FUNDS CARRIED FORWARD</b>        |       | <b>1,706,553</b>           | <b>3,800,498</b>         | <b>5,507,051</b>   | <b>4,469,486</b>   |

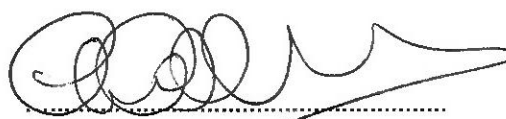
**POMPEY IN THE COMMUNITY**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD ENDED 31 AUGUST 2023**

|                                              | Notes | Group<br>2023<br>£ | Group<br>2022<br>£ | Charity<br>2023<br>£ | Charity<br>2022<br>£ |
|----------------------------------------------|-------|--------------------|--------------------|----------------------|----------------------|
| <b>FIXED ASSETS</b>                          |       |                    |                    |                      |                      |
| Tangible assets                              | 14    | 6,484,075          | 4,391,911          | 6,484,075            | 4,390,765            |
| Investments                                  | 15    | -                  | -                  | 1                    | 1                    |
|                                              |       | <u>6,484,075</u>   | <u>4,391,911</u>   | <u>6,484,076</u>     | <u>4,390,766</u>     |
| <b>CURRENT ASSETS</b>                        |       |                    |                    |                      |                      |
| Debtors                                      | 16    | 157,551            | 314,886            | 194,598              | 354,094              |
| Cash at bank and in hand                     |       | 270,553            | 1,113,919          | 225,402              | 1,068,550            |
|                                              |       | <u>428,104</u>     | <u>1,428,805</u>   | <u>420,000</u>       | <u>1,422,644</u>     |
| <b>CREDITORS</b>                             |       |                    |                    |                      |                      |
| Amounts falling due within one year          | 17    | (1,152,108)        | (1,106,730)        | (1,144,358)          | (1,099,773)          |
| <b>NET CURRENT ASSETS</b>                    |       | <u>(724,004)</u>   | <u>322,075</u>     | <u>(724,358)</u>     | <u>322,871</u>       |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 5,760,071          | 4,713,986          | 5,759,718            | 4,713,637            |
| <b>CREDITORS</b>                             |       |                    |                    |                      |                      |
| Amounts falling due in more than one year    | 18    | (253,020)          | (244,500)          | (253,020)            | (244,500)            |
| <b>NET ASSETS</b>                            |       | <u>5,507,051</u>   | <u>4,469,486</u>   | <u>5,506,698</u>     | <u>4,469,137</u>     |
| <b>FUNDS</b>                                 |       |                    |                    |                      |                      |
| Restricted funds                             | 21    | 3,800,498          | 2,712,928          | 3,800,498            | 2,739,028            |
| Unrestricted funds                           | 21    | 1,706,553          | 1,756,558          | 1,706,200            | 1,730,109            |
| <b>TOTAL FUNDS</b>                           |       | <u>5,507,051</u>   | <u>4,469,486</u>   | <u>5,506,698</u>     | <u>4,469,137</u>     |

The financial statements were approved by the Board of Trustees on 30th May 2024 and were signed on its behalf by:

  
ALISON LEE

  
ANDREW CULLEN

Pompey in the Community, Registered in England and Wales No. 06676203

**POMPEY IN THE COMMUNITY**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD ENDED 31 AUGUST 2023**

|                                                                    | Notes | Group<br>2023<br>£ | Group<br>2022<br>£ | Charity<br>2023<br>£ | Charity<br>2022<br>£ |
|--------------------------------------------------------------------|-------|--------------------|--------------------|----------------------|----------------------|
| <b>Cash flows from operating activities</b>                        |       |                    |                    |                      |                      |
| Cash generated from operations                                     | 26    | 1,273,843          | 3,860,578          | 1,274,061            | 3,824,315            |
|                                                                    |       | <u>1,273,843</u>   | <u>3,860,578</u>   | <u>1,274,061</u>     | <u>3,824,315</u>     |
| <b>Cash flows from investing activities</b>                        |       |                    |                    |                      |                      |
| Interest received                                                  |       | 855                | 19                 | 855                  | 19                   |
| Purchase of tangible fixed assets                                  |       | <u>(2,116,403)</u> | <u>(4,008,633)</u> | <u>(2,116,403)</u>   | <u>(4,008,633)</u>   |
| <b>Cash provided by (used in) investing activities</b>             |       | <u>(2,115,548)</u> | <u>(4,008,614)</u> | <u>(2,115,548)</u>   | <u>(4,008,614)</u>   |
| Change in cash and cash equivalents in the reporting period        |       | (841,705)          | (148,036)          | (841,487)            | (184,299)            |
| Cash and cash equivalents at the beginning of the reporting period |       | 1,113,919          | 1,261,955          | 1,068,550            | 1,252,849            |
| <b>Total cash at the end of the year</b>                           |       | <b>272,214</b>     | <b>1,113,919</b>   | <b>227,063</b>       | <b>1,068,550</b>     |

**ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS**

|                                | At 01.9.22<br>£  | Cash flow<br>£   | At 31.8.23<br>£  |
|--------------------------------|------------------|------------------|------------------|
| <b>Net cash</b>                |                  |                  |                  |
| Cash at bank                   | 1,113,919        | (843,366)        | 270,553          |
|                                | <u>1,113,919</u> | <u>(843,366)</u> | <u>270,553</u>   |
| <b>Debt</b>                    |                  |                  |                  |
| Debts falling due after 1 year | (244,500)        | (8,520)          | (253,020)        |
|                                | <u>(244,500)</u> | <u>(8,520)</u>   | <u>(253,020)</u> |
| <b>Total</b>                   | <u>869,419</u>   | <u>-851,886</u>  | <u>17,533</u>    |

## **POMPEY IN THE COMMUNITY**

### **CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT) FOR THE PERIOD ENDED 31 AUGUST 2023**

#### **1. ACCOUNTING POLICIES**

##### **Accounting convention**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with 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) - (Charities SORP (FRS 102)), and the Companies Act 2006.

##### **Going Concern**

The organisation is developing a sports facility that will provide state of the art sports infrastructure to benefit the community of Portsmouth City and surrounding area. Phase One is complete and will be formally handed over at the beginning of June 2024; this includes the pitches, changing rooms and all accessories in order to fully utilise the pitches, a bar and function room which will be temporarily housed within the room that will be the dance/drama studio, the boxing gym and tea hut which will provide refreshments when the pitches are in use. This will allow income to be generated and the charity will also make significant savings from not having to hire other external facilities. Phases two and three will not be committed to until funding targets have been achieved.

Trustees with marketing, fundraising and bid writing expertise have been recruited to the board to enhance the organisation's ability to raise the additional funds required. Projections have been prepared and stress tested. These highlight the organisation can meet potential debt repayments, working capital expenditure and allow the organisation to continue to deliver key services to its beneficiaries.

Based on the explanations detailed above the Trustees consider that they will secure the additional funding required and are confident in the charitable company's ability to continue as a going concern. The Financial Statements have been prepared on a going concern basis.

##### **Group financial statements**

These financial statements consolidate the results of the charity and its wholly owned subsidiary, Pompey Foundation Trading Company Limited, on a line by line basis. A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by section 408 of the Companies Act 2006.

##### **Incoming resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

## POMPEY IN THE COMMUNITY

### CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT) FOR THE PERIOD ENDED 31 AUGUST 2023

#### 1. ACCOUNTING POLICIES - continued

##### Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

Where services are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

##### Resources expended

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.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with providing sport and education to the charity's beneficiaries.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

##### Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

##### Tangible fixed assets

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

|                                         |                             |
|-----------------------------------------|-----------------------------|
| Leasehold property                      | - 2% straight line          |
| Leasehold improvements                  | - 20% straight line         |
| Fixtures, fittings and office equipment | - 20% and 33% straight line |
| Sports equipment                        | - 20% straight line         |
| Motor vehicles                          | - 20% reducing balance      |

Tangible fixed assets costing £500 or more are capitalised at cost.

##### Taxation

The charity is exempt from corporation tax on its charitable activities. Corporation tax is payable by the trading company on its taxable profits.

##### 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.

# POMPEY IN THE COMMUNITY

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT) FOR THE PERIOD ENDED 31 AUGUST 2023

### 1. ACCOUNTING POLICIES - continued

#### Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the statement of financial activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

#### Pensions 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.

#### Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis used for these financial instruments is detailed below.

#### Debtors & cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand includes cash held on deposit or in a current account.

#### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### 2. FINANCIAL ACTIVITIES OF THE CHARITY

The financial activities shown in the consolidated statement includes those of the charity's wholly owned subsidiary, Pompey Foundation Trading Company Limited.

A summary of the financial activities undertaken by the charity is set out below:

|                                            | 2023<br>£   | 2022<br>£   |
|--------------------------------------------|-------------|-------------|
| Total incoming resources                   | 2,485,098   | 4,515,538   |
| Total expenditure on charitable activities | (1,447,537) | (1,447,596) |
| Net outgoing resources                     | 1,037,561   | 3,067,942   |
| Total funds brought forward                | 4,469,137   | 1,401,195   |
| Total funds carried forward                | 5,506,698   | 4,469,137   |
| Represented by:                            |             |             |
| Restricted funds                           | 3,800,498   | 2,739,028   |
| Unrestricted funds                         | 1,706,200   | 1,730,109   |
|                                            | 5,506,698   | 4,469,137   |

## POMPEY IN THE COMMUNITY

### CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT) FOR THE PERIOD ENDED 31 AUGUST 2023

#### 3. INCOME FROM COMMERCIAL TRADING OPERATIONS

The charity's wholly owned trading subsidiary, Pompey Foundation Trading Company Limited, which is incorporated in England and Wales, pays all but a small proportion of its profits to the charity. Pompey Foundation Trading Company Limited receives sponsorship and undertakes other activities such as stadium tours. The following is an extract of the financial statements of Pompey Foundation Trading Company Limited for the period ended 31 August 2023:

|                                                    | 2023<br>£ | 2022<br>£ |
|----------------------------------------------------|-----------|-----------|
| Turnover                                           | 68,723    | 49,956    |
| Cost of sales and administrative expenses          | (13,580)  | (19,990)  |
| Profit before tax                                  | 55,143    | 29,966    |
| Corporation tax (see note 10)                      | -         | -         |
| Profit after tax                                   | 55,143    | 29,966    |
| Profits distributed to the charity                 | (55,143)  | (29,966)  |
| Retained in subsidiary                             | -         | -         |
| The assets and liabilities of the subsidiary were: |           |           |
| Fixed assets                                       | -         | 1,146     |
| Current assets                                     | 62,252    | 45,555    |
| Current liabilities                                | (61,896)  | (46,345)  |
| Net assets                                         | 356       | 356       |
| Aggregate share capital and reserves               | 356       | 356       |

#### 4. INVESTMENT INCOME

All investment income is derived from cash deposits held within the United Kingdom.

#### 5. DONATIONS AND LEGACIES

|                            | 2023<br>£        | 2022<br>£        |
|----------------------------|------------------|------------------|
| Donations                  | 142,216          | 154,161          |
| Donated goods and services | 85,200           | 523,580          |
| Legacies                   | -                | -                |
| Grants                     | 1,180,307        | 2,508,388        |
|                            | <u>1,407,723</u> | <u>3,186,129</u> |

Donated goods and services relate to game tickets and kits of £30,593 (2022 - £55,850), player appearances of £200 (2022 - £200), PFC intellectual and commercial rights of £22,965 (2022 - £25,130), advertising and marketing of £500 (2022 - £5,000), communications of £2,000 (2022 - £500) and Event hire costs of £15,042 (2022 - £31,900) provided to the charitable company by Portsmouth Community Football Club Limited without charge during the year.

Grants received included in the above, are as follows:

|                           | 2023<br>£        | 2022<br>£        |
|---------------------------|------------------|------------------|
| Pompey Supporters Trust   | -                | 250,000          |
| Eisner Foundation         | -                | 255,870          |
| The Beneficial Foundation | -                | 146,000          |
| Football Foundation       | 1,029,557        | 870,518          |
| Levelling Up Fund         | -                | 986,000          |
| The Football Stadia       | 129,001          | -                |
| Bluesability              | 3,215            | -                |
| Hotwalls                  | 8,534            | -                |
| Fight for Peace           | 10,000           | -                |
|                           | <u>1,180,307</u> | <u>2,508,388</u> |

# POMPEY IN THE COMMUNITY

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT) FOR THE PERIOD ENDED 31 AUGUST 2023

### 6. INCOME FROM CHARITABLE ACTIVITIES

|                                   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-----------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Skill training centres            | 19,050                     | -                        | 19,050             | 11,658             |
| Advanced training centres         | 2,644                      | -                        | 2,644              | 8,408              |
| After school clubs                | 59,418                     | -                        | 59,418             | 48,271             |
| Holiday courses                   | 178,710                    | -                        | 178,710            | 116,124            |
| Other courses and coaching income | 88,317                     | -                        | 88,317             | 74,942             |
| Primary School Sports             | -                          | 100,000                  | 100,000            | 68,691             |
| Premier League Kicks              | -                          | 110,287                  | 110,287            | 143,656            |
| National Citizen Service          | 34,195                     | -                        | 34,195             | 150,575            |
| Positive Activities               | -                          | -                        | -                  | 72,000             |
| Life 'n' Chimes CCG               | -                          | -                        | -                  | 188                |
| Kinder Sport Move & Learn         | -                          | 22,610                   | 22,610             | 21,600             |
| PCC Extra Time                    | -                          | 29,345                   | 29,345             | -                  |
| Junior Premier League             | 102,028                    | -                        | 102,028            | 100,916            |
| Post 16 Education                 | 138,857                    | -                        | 138,857            | 147,011            |
| Quality Improvement Fund          | 20,000                     | -                        | 20,000             | 32,500             |
| Challenge Pompey - Sport England  | -                          | -                        | -                  | (5)                |
| My Pompey - Safer communities     | -                          | -                        | -                  | 13,763             |
| Safer communities Fund            | -                          | -                        | -                  | 9,917              |
| Blue Kitchen                      | -                          | -                        | -                  | 33,822             |
| Community integrated care         | -                          | -                        | -                  | 4,800              |
| Academy Education - LFE           | -                          | 22,341                   | 22,341             | 42,246             |
| Football Fans In Training - EFL   | -                          | (545)                    | (545)              | 3,465              |
| Every Player Counts - WNST        | -                          | -                        | -                  | 8,000              |
| Sub Total Carried Forward         | <u>643,219</u>             | <u>284,038</u>           | <u>927,257</u>     | <u>1,112,548</u>   |



**POMPEY IN THE COMMUNITY**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD ENDED 31 AUGUST 2022**

**6. INCOME FROM CHARITABLE ACTIVITIES - continued**

|                                      | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|--------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Sub Total Brought Forward            | 643,219                    | 284,038                  | 927,257            | 1,112,548          |
| Landsec/Gunwharf                     | -                          | -                        | -                  | 10,596             |
| PCC - For Re:Fit                     | -                          | -                        | -                  | 21,750             |
| Covid 19 - Emergency Cover           | 104                        | -                        | 104                | 234                |
| PL Pompey Fans' Ambassador           | -                          | -                        | -                  | 8,900              |
| Miscellaneous fees and income        | 24,742                     | 5,200                    | 29,942             | 51,986             |
| Communities against cancer           | -                          | -                        | -                  | 4,400              |
| Return to Disability                 | -                          | -                        | -                  | 1,000              |
| Covid 19 Vaccinations Communications | -                          | -                        | -                  | 5,000              |
| PCC Fit Fans                         | -                          | 28,760                   | 28,760             | 44,000             |
| Safer Communities                    | -                          | 29,195                   | 29,195             | 4,889              |
| EFLT                                 | -                          | 1,945                    | 1,945              | 6,055              |
| Level Up A4A                         | -                          | 4,171                    | 4,171              | 8,333              |
| Prostate Cancer                      | -                          | -                        | -                  | 500                |
| Tackling Inequalities                | -                          | -                        | -                  | 3,000              |
| Return to Play                       | -                          | -                        | -                  | 9,782              |
| Places to Ride                       | -                          | -                        | -                  | 6,447              |
|                                      | <u>668,065</u>             | <u>353,309</u>           | <u>1,021,374</u>   | <u>1,299,420</u>   |

**POMPEY IN THE COMMUNITY**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD ENDED 31 AUGUST 2023**

**7. CHARITABLE ACTIVITIES COSTS**

|                                                       | Direct<br>expenditure<br>£ | Support<br>costs<br>(see note 8)<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------------------------------------|----------------------------|---------------------------------------|--------------------|--------------------|
| <b>Sports and education</b>                           |                            |                                       |                    |                    |
| Wages and salaries                                    | 502,599                    | 374,583                               | 877,182            | 882,851            |
| Subcontractors and consultants                        | 21,406                     | 1,661                                 | 23,067             | 18,574             |
| Venue hire                                            | 133,462                    | 5,932                                 | 139,394            | 115,943            |
| Sports equipment                                      | 25,580                     | 210                                   | 25,790             | 24,539             |
| Tickets and kits from Portsmouth FC                   | 30,593                     | -                                     | 30,593             | 55,850             |
| Intellectual and commercial rights from Portsmouth FC | -                          | 28,465                                | 28,465             | 30,130             |
| Player appearance costs                               | 200                        | -                                     | 200                | 200                |
| Other course costs                                    | 42,053                     | 55,902                                | 97,955             | 59,180             |
| Motor vehicle hire and expenses                       | 13,380                     | 43,919                                | 57,299             | 63,458             |
| Office equipment hire and maintenance                 | 1,928                      | 11,678                                | 13,606             | 15,491             |
| Printing, postage and stationery                      | 1,534                      | 10,111                                | 11,645             | 21,413             |
| Telephone                                             | 2,274                      | 13,025                                | 15,299             | 21,289             |
| Travel and subsistence                                | 5,882                      | 4,313                                 | 10,195             | 6,169              |
| Legal and professional fees                           | 309                        | 7,792                                 | 8,101              | 13,231             |
| Premises expenses                                     | 2,793                      | 35,409                                | 38,202             | 30,725             |
| Staff and volunteer training                          | 1,624                      | 475                                   | 2,099              | 3,503              |
| Publicity and marketing                               | 2,381                      | 9,339                                 | 11,720             | 20,362             |
| Keyfort                                               | -                          | 19,440                                | 19,440             | 20,639             |
| Sundry expenses                                       | 2,296                      | 3,202                                 | 5,498              | 6,818              |
| Bank and credit card charges                          | 11,446                     | 4,434                                 | 15,880             | 13,058             |
| Bad debts                                             | (5,284)                    | (1,912)                               | (7,196)            | (3,571)            |
| Depreciation                                          | 592                        | 22,504                                | 23,096             | 27,744             |
|                                                       | <u>797,048</u>             | <u>650,482</u>                        | <u>1,447,530</u>   | <u>1,447,596</u>   |

**8.**

**SUPPORT COSTS**

|                      | Management     | Governance | Total<br>2023<br>£ | 2022<br>£      |
|----------------------|----------------|------------|--------------------|----------------|
| Sports and education | 650,482        | -          | 650,482            | 616,536        |
|                      | <u>650,482</u> | <u>-</u>   | <u>650,482</u>     | <u>616,536</u> |

**Governance costs**

|                                    | 2023<br>£    | 2022<br>£    |
|------------------------------------|--------------|--------------|
| Auditors' remuneration             | 7,312        | 5,630        |
| Auditors' remuneration - non audit | -            | -            |
|                                    | <u>7,312</u> | <u>5,630</u> |

**POMPEY IN THE COMMUNITY**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD ENDED 31 AUGUST 2023**

**9. NET OUTGOING RESOURCES - GROUP**

Net resources are stated after charging:

|                                                 | 2023           | 2022           |
|-------------------------------------------------|----------------|----------------|
|                                                 | £              | £              |
| Auditors' remuneration                          | 7,312          | 5,630          |
| Auditors' remuneration - non audit work         | -              | -              |
| Other operating leases                          | 52,472         | 52,472         |
| Depreciation - owned assets                     | 23,093         | 28,810         |
| Depreciation - assets held under finance leases | -              | -              |
|                                                 | <u>877,470</u> | <u>891,619</u> |

**10. TAXATION**

The company is a registered charity and no provision is considered necessary for taxation.

**11. TRUSTEES' REMUNERATION AND BENEFITS**

No trustees' received remuneration or other benefits during the year ended 31 August 2023 nor for the period ended 31 August 2022.

**Trustees' Expenses**

During the year no trustees (2022: none) were reimbursed for out of pocket expenses.

**12. STAFF COSTS**

|                         | 2023           | 2022           |
|-------------------------|----------------|----------------|
|                         | £              | £              |
| Wages and salaries      | 800,331        | 817,944        |
| Social security costs   | 61,981         | 59,937         |
| Employers pension costs | 15,158         | 13,738         |
| Redundancies            | -              | -              |
|                         | <u>877,470</u> | <u>891,619</u> |

The average monthly number of employees (full time equivalent) during the year was as follows:

|            | 2023      | 2022      |
|------------|-----------|-----------|
|            | Number    | Number    |
| Charitable | 27        | 26        |
| Support    | 8         | 10        |
|            | <u>35</u> | <u>36</u> |

No employee had annual emoluments of more than £60,000 per annum this year or in the previous period.

**POMPEY IN THE COMMUNITY**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD ENDED 31 AUGUST 2023**

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                           | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£      |
|-------------------------------------------|----------------------------|--------------------------|-------------------------|
| <b>INCOME FROM</b>                        |                            |                          |                         |
| Donations and legacies                    | 610,794                    | 2,575,335                | 3,186,129               |
| <b>Charitable activities</b>              |                            |                          |                         |
| Sports and education                      | 722,944                    | 576,476                  | 1,299,420               |
| <b>Other trading activities</b>           |                            |                          |                         |
| Other trading activities                  | -                          | -                        | -                       |
| Investment income                         | 19                         | -                        | 19                      |
| Commercial trading operations             | 49,956                     | -                        | 49,956                  |
|                                           | <u>1,383,713</u>           | <u>3,151,811</u>         | <u>4,535,525</u>        |
| <b>EXPENDITURE ON</b>                     |                            |                          |                         |
| <b>Raising funds</b>                      |                            |                          |                         |
| Commercial trading operations             | 19,990                     | -                        | 19,990                  |
| <b>Charitable activities</b>              |                            |                          |                         |
| Sports and education                      | 879,899                    | 567,697                  | 1,447,596               |
|                                           | <u>899,889</u>             | <u>567,697</u>           | <u>1,467,586</u>        |
| <b>Net income/(expenditure)</b>           | 483,824                    | 2,584,114                | 3,067,938               |
| <b>Transfers between funds</b>            | (35,319)                   | 35,319                   | -                       |
| <b>Taxation (trading subsidiary only)</b> | -                          | -                        | -                       |
| <b>Net movement in funds</b>              | <u>448,505</u>             | <u>2,619,433</u>         | <u>3,067,938</u>        |
| <b>RECONCILIATION OF FUNDS</b>            |                            |                          |                         |
| <b>Total funds brought forward</b>        | 1,308,053                  | 93,495                   | 1,401,548               |
| <b>TOTAL FUNDS CARRIED FORWARD</b>        | <u><u>1,756,558</u></u>    | <u><u>2,712,928</u></u>  | <u><u>4,469,486</u></u> |

**POMPEY IN THE COMMUNITY**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
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**14. TANGIBLE FIXED ASSETS - GROUP**

|                                        | Leasehold<br>property<br>£ | Sports<br>equipment<br>£ | Fixtures,<br>fittings<br>and office<br>equipment<br>£ | Motor<br>vehicles<br>£ | Asset<br>under<br>construction<br>£ | Total<br>£ |
|----------------------------------------|----------------------------|--------------------------|-------------------------------------------------------|------------------------|-------------------------------------|------------|
| <b>COST</b>                            |                            |                          |                                                       |                        |                                     |            |
| At 1 September 2022                    | 542,693                    | 24,011                   | 111,351                                               | 45,600                 | 4,061,468                           | 4,785,123  |
| Additions                              | -                          | 1,413                    | 7,514                                                 | -                      | 2,107,476                           | 2,116,403  |
| Disposals                              | -                          | -                        | (7,020)                                               | -                      | -                                   | (7,020)    |
| At 31 August 2023                      | 542,693                    | 25,424                   | 111,845                                               | 45,600                 | 6,168,944                           | 6,894,506  |
| <b>DEPRECIATION</b>                    |                            |                          |                                                       |                        |                                     |            |
| At 1 September 2022                    | 257,693                    | 11,213                   | 78,706                                                | 45,600                 | -                                   | 393,212    |
| Charge for year                        | 6,000                      | 3,411                    | 13,682                                                | -                      | -                                   | 23,093     |
| Eliminated on disposals                | -                          | -                        | (5,874)                                               | -                      | -                                   | (5,874)    |
| At 31 August 2023                      | 263,693                    | 14,624                   | 86,514                                                | 45,600                 | -                                   | 410,431    |
| <b>NET BOOK VALUE</b>                  |                            |                          |                                                       |                        |                                     |            |
| At 31 August 2023                      | 279,000                    | 10,800                   | 25,331                                                | -                      | 6,168,944                           | 6,484,075  |
| At 31 August 2022                      | 285,000                    | 12,798                   | 32,645                                                | -                      | 4,061,468                           | 4,391,911  |
| <b>TANGIBLE FIXED ASSETS - CHARITY</b> |                            |                          |                                                       |                        |                                     |            |
|                                        | Leasehold<br>property<br>£ | Sports<br>equipment<br>£ | Fixtures,<br>fittings<br>and office<br>equipment<br>£ | Motor<br>vehicles<br>£ | Asset<br>under<br>construction<br>£ | Total<br>£ |
| <b>COST</b>                            |                            |                          |                                                       |                        |                                     |            |
| At 1 September 2022                    | 542,693                    | 22,361                   | 104,331                                               | 45,600                 | 4,061,468                           | 4,776,453  |
| Additions                              | -                          | 1,413                    | 7,514                                                 | -                      | 2,107,476                           | 2,116,403  |
| Disposals                              | -                          | -                        | -                                                     | -                      | -                                   | -          |
| At 31 August 2023                      | 542,693                    | 23,774                   | 111,845                                               | 45,600                 | 6,168,944                           | 6,892,856  |
| <b>DEPRECIATION</b>                    |                            |                          |                                                       |                        |                                     |            |
| At 1 September 2022                    | 257,693                    | 9,563                    | 72,832                                                | 45,600                 | -                                   | 385,688    |
| Charge for year                        | 6,000                      | 3,411                    | 13,682                                                | -                      | -                                   | 23,093     |
| Eliminated on disposals                | -                          | -                        | -                                                     | -                      | -                                   | -          |
| At 31 August 2023                      | 263,693                    | 12,974                   | 86,514                                                | 45,600                 | -                                   | 408,781    |
| <b>NET BOOK VALUE</b>                  |                            |                          |                                                       |                        |                                     |            |
| At 31 August 2023                      | 279,000                    | 10,800                   | 25,331                                                | -                      | 6,168,944                           | 6,484,075  |
| At 31 August 2022                      | 285,000                    | 12,798                   | 31,499                                                | -                      | 4,061,468                           | 4,390,765  |

Fixtures, fittings and office equipment includes assets totalling £nil (2022: £nil) held under finance lease. Depreciation to date is £nil (2022: £nil).

## POMPEY IN THE COMMUNITY

### CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT) FOR THE PERIOD ENDED 31 AUGUST 2023

#### 15. INVESTMENTS - CHARITY ONLY

Investments represent the charity's shareholding in its trading company, Pompey Foundation Trading Company Limited (company no. 06930934), of 1 ordinary £1 share.

#### 16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                           | Group<br>2023<br>£ | Group<br>2022<br>£ | Charity<br>2023<br>£ | Charity<br>2022<br>£ |
|-------------------------------------------|--------------------|--------------------|----------------------|----------------------|
| Trade debtors                             | 53,460             | 20,708             | 36,360               | 20,528               |
| Social security and other taxes           | 45,055             | 162,060            | 45,569               | 162,952              |
| Pompey Foundation Trading Company Limited | -                  | -                  | 53,633               | 38,496               |
| Other debtors and accrued income          | 34,741             | 114,164            | 34,741               | 114,164              |
| Prepayments                               | 24,295             | 17,954             | 24,295               | 17,954               |
|                                           | <u>157,551</u>     | <u>314,886</u>     | <u>194,598</u>       | <u>354,094</u>       |

#### 17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                             | Group<br>2023<br>£ | Group<br>2022<br>£ | Charity<br>2023<br>£ | Charity<br>2022<br>£ |
|-----------------------------|--------------------|--------------------|----------------------|----------------------|
| Trade creditors             | 48,034             | 987,579            | 45,597               | 987,089              |
| Other creditors             | 325,321            | 10,902             | 325,321              | 10,902               |
| Accrued expenses            | 96,385             | 57,872             | 93,872               | 56,247               |
| Deferred income (see below) | 682,368            | 50,377             | 679,568              | 45,535               |
|                             | <u>1,152,108</u>   | <u>1,106,730</u>   | <u>1,144,358</u>     | <u>1,099,773</u>     |

#### 18. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

|                 | Group<br>2023<br>£ | Group<br>2022<br>£ | Charity<br>2023<br>£ | Charity<br>2022<br>£ |
|-----------------|--------------------|--------------------|----------------------|----------------------|
| Other creditors | 253,020            | 244,500            | 253,020              | 244,500              |
|                 | <u>253,020</u>     | <u>244,500</u>     | <u>253,020</u>       | <u>244,500</u>       |

#### DEFERRED INCOME

Deferred income relates to funding received from various funders that are for a future accounting period.

|                                       | Group<br>2023<br>£ | Group<br>2022<br>£ | Charity<br>2023<br>£ | Charity<br>2022<br>£ |
|---------------------------------------|--------------------|--------------------|----------------------|----------------------|
| Brought forward                       | 50,377             | 82,688             | 45,535               | 75,985               |
| Amount released to incoming resources | (50,377)           | (82,688)           | (45,535)             | (75,985)             |
| Amount deferred in year               | 682,368            | 50,377             | 679,568              | 45,535               |
| Carried forward                       | <u>682,368</u>     | <u>50,377</u>      | <u>679,568</u>       | <u>45,535</u>        |

# POMPEY IN THE COMMUNITY

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT) FOR THE PERIOD ENDED 31 AUGUST 2023

### 19. SECURED DEBTS

The following secured debts are included within creditors:

|       | 2023    | 2022    |
|-------|---------|---------|
|       | £       | £       |
| Loans | 253,020 | 244,500 |

The long term liability is secured over the Leasehold Property at Anson Road.

The interest free mortgage is with Portsmouth Football Club who has a 10 year option to acquire the property at market rate.

### 20. OPERATING LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                            | 2023   | 2022   |
|----------------------------|--------|--------|
|                            | £      | £      |
| Expiring:                  |        |        |
| Within one year            | 11,552 | 43,654 |
| Between one and five years | 23,104 | 34,656 |
|                            | 34,656 | 78,310 |

### 21. MOVEMENT IN FUNDS

#### Analysis of unrestricted fund movements

|                                 | Balance at<br>At 1.9.22 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>At 31.8.23 |
|---------------------------------|-------------------------|-----------------------|-----------------------|-----------|--------------------------|
|                                 | £                       | £                     | £                     | £         | £                        |
| General fund                    | 1,727,883               | 898,189               | (948,194)             | -         | 1,677,878                |
| Designated fund - Pitch project | 28,675                  | -                     | -                     | -         | 28,675                   |

#### Analysis of restricted fund movements

|                        | Balance at<br>At 1.9.22 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>At 31.8.23 |
|------------------------|-------------------------|-----------------------|-----------------------|-----------|--------------------------|
|                        | £                       | £                     | £                     | £         | £                        |
| Premier League Kicks   | (2,575)                 | 100,000               | (97,215)              | -         | 210                      |
| Primary Stars          | 4,175                   | 100,000               | (103,899)             | -         | 276                      |
| Street Strong Youth    | -                       | -                     | -                     | -         | -                        |
| John Jenkins Stadium   | 2,628,980               | 1,161,163             | (3,227)               | -         | 3,786,916                |
| Other Restricted Funds | 82,348                  | 239,323               | (308,575)             | -         | 13,096                   |
|                        | 2,712,928               | 1,600,486             | (512,916)             | -         | 3,800,498                |

The transfers from restricted to unrestricted funds relate to funds on which restrictions have been satisfied and therefore are no longer considered to be restricted funds.

Restricted funds in deficit all have sufficient funding in 2023/24 to cover any shortfalls.

## POMPEY IN THE COMMUNITY

### CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT) FOR THE PERIOD ENDED 31 AUGUST 2023

- 21 During the year, restricted money was received from Pompey Foundation Trading Company Limited, a subsidiary of Pompey In the Community. As Intragroup income and expenditure is eliminated on consolidation of the group accounts the restricted income is eliminated in the parent charity and the unrestricted expenditure in the trading company is eliminated, giving a fall in the group accounts to a lower restricted balance for this fund.

**Premier League Kicks:** This project is part funded through the Premier League Community fund. The emphasis is on sport for social change and focuses on participants that wouldn't otherwise be able to afford to attend.

**Primary Stars:** Funded through the Premier League Community Fund, this project aims to mentor Primary School Teachers in PE delivery as well as providing resources to deliver literacy, numeracy and PHSE for Primary Schools.

**Street Strong Youth:** SSYP is delivered in partnership with Motiv8 and Active Communities Network across the city of Portsmouth. The project provides a number of free activities from sports, fitness, dance and youth clubs from specially qualified staff. In addition to the free sessions, specialist youth engagement offices provide live support out in the city after school, engaging with groups of young people and sign posting them to sessions available to them whilst also providing significant one to one support for young people in need.

**John Jenkins Stadium:** Funding towards the construction of the John Jenkins stadium.

**Other Restricted Funds:** This relates to restricted funds that individually are not material.



**POMPEY IN THE COMMUNITY**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD ENDED 31 AUGUST 2023**

**21 MOVEMENT IN FUNDS**

**Comparatives for movement in funds**

**Analysis of unrestricted fund movements**

|                                 | Balance at<br>At 1.9.21<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>At 31.8.22<br>£ |
|---------------------------------|------------------------------|----------------------------|----------------------------|----------------|-------------------------------|
| General fund                    | 1,279,378                    | 1,383,713                  | (899,889)                  | (35,319)       | 1,727,883                     |
| Designated fund - Pitch project | 28,675                       | -                          | -                          | -              | 28,675                        |

**Analysis of restricted fund movements**

|                        | Balance at<br>At 1.9.21<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>At 31.8.22<br>£ |
|------------------------|------------------------------|----------------------------|----------------------------|----------------|-------------------------------|
| Premier League Kicks   | 1,764                        | 145,156                    | (149,495)                  | -              | (2,575)                       |
| Primary Stars          | 5,595                        | 68,756                     | (70,176)                   | -              | 4,175                         |
| Street Strong Youth    | 661                          | 72,000                     | (72,661)                   | -              | -                             |
| John Jenkins Stadium   | 22,344                       | 2,574,781                  | (3,464)                    | 35,319         | 2,628,980                     |
| Other Restricted Funds | 63,131                       | 291,118                    | (271,901)                  | -              | 82,348                        |
|                        | <u>93,495</u>                | <u>3,151,811</u>           | <u>(567,697)</u>           | <u>35,319</u>  | <u>2,712,928</u>              |

**22. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                     | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|---------------------|----------------------------|--------------------------|-----------------------------|
| Fixed assets        | 1,743,672                  | 4,740,403                | 6,484,075                   |
| Current assets      | 335,087                    | 93,017                   | 428,104                     |
| Current liabilities | (372,206)                  | (1,032,922)              | (1,405,128)                 |
|                     | <u>1,706,553</u>           | <u>3,800,498</u>         | <u>5,507,051</u>            |

**23. RELATED PARTY TRANSACTIONS**

**Portsmouth Football Club**

The following transactions took place with Portsmouth Community Football Club Ltd (PCFC) a company with which there either was or are common directors, and companies with whom the charity was or is financially dependent:

|                                                            | 2023<br>£ | 2022<br>£ |
|------------------------------------------------------------|-----------|-----------|
| <b>PCFC</b>                                                |           |           |
| Donated goods and services provided to the charity         | 85,200    | 133,580   |
| Amounts owed (by)/to the charity at the balance sheet date | -         | (1,572)   |

Additionally, the charity is also dependent on the goodwill of PCFC in allowing it to use its brand inventory without charge.

## POMPEY IN THE COMMUNITY

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23. The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Transactions between group entities which have been eliminated on consolidation are not disclosed within the financial statements.

#### **Biscoes**

A company with a common trustee director and partner provided legal services to the charity during the year totalling £6,924 (2022: £4,712). At the year end, £nil (2022: £nil) was owed to Biscoes.

#### **KSM Communications Limited**

A company with a common trustee director provided ethernet charges to the charity during the year for a sum of £8,543 (2022: £8,710). At the year end, £nil (2022: £nil) was owed to KSM Communications Limited.

#### 24. **ULTIMATE CONTROLLING PARTY**

The charitable company is under the control of its members. No one member has overall control of the charitable company.

#### 25. **SHARE CAPITAL AND LIABILITY OF MEMBERS**

The charitable company is limited by guarantee and its members have undertaken to contribute to the assets of the company in the event of it being wound up such amount as may be required not exceeding £10.

#### 26. **RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                           | Group<br>2023<br>£ | Group<br>2022<br>£ | Charity<br>2023<br>£ | Charity<br>2022<br>£ |
|-------------------------------------------|--------------------|--------------------|----------------------|----------------------|
| Net movement in funds                     | 1,037,565          | 3,067,938          | 1,037,561            | 3,067,942            |
| Depreciation charge                       | 24,754             | 28,810             | 23,608               | 27,744               |
| Loss/(profit) on disposal of fixed assets | 1,146              | -                  | 1,146                | -                    |
| Interest received                         | (855)              | (19)               | (855)                | (19)                 |
| (Increase)/decrease in debtors            | 157,335            | (142,048)          | 159,496              | (180,293)            |
| Increase/(decrease) in creditors          | 53,898             | 905,897            | 53,105               | 908,941              |
|                                           | <u>1,273,843</u>   | <u>3,860,578</u>   | <u>1,274,061</u>     | <u>3,824,315</u>     |

#### 27. **KEY MANAGEMENT PERSONNEL**

The key management personnel of the parent charity, comprise the trustees, the Chief Executive Officer, Head of Finance, Head of Sports and Coaching and the Commercial and Marketing Manager. The total employee benefits of the key management personnel of the charity were £149,713 (2022: £145,277).

#### 28. **PENSION COMMITMENT**

The charitable company operates a defined contribution scheme. The costs to the charitable company for the year was £29,128 (2022: £13,738). At the year end the charitable company owed £nil (2022: £nil) to the scheme.