

POMPHREY HILL COMMUNITY SPORTS ASSOCIATION

England & Wales · Charity number 1139412

Details

Other names	PHCSA
Status	Registered
Legal form	Charitable company
Company number	07264161
Registered	2010-12-21
Register	View on the Charity Commission register

Contact

Address	Pomphrey Hill Pavilion Pomphrey Hill Bristol South Gloucestershire BS16 9NF
Phone	0117 9563340
Email	hello@pomphreyhill.org.uk
Website	pomphreyhill.org.uk

Activities

Objects: 1. TO PROMOTE FOR THE INHABITANTS OF MANGOTSFIELD AND THE WIDER SURROUNDING AREA THE PROVISION OF FACILITIES FOR, RECREATION, SPORT OR OTHER LEISURE-TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL OR ECONOMIC CIRCUMSTANCES AND FOR THE PUBLIC AT LARGE IN THE INTERESTS OF HEALTHY LIFE STYLES, SOCIAL WELFARE AND WITH THE OBJECT OF INCREASING ACCESSIBILITY AND OF ADVANCING EDUCATION, SPORT AND IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.2. TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY BUILDING (HEREINAFTER CALLED THE 'CENTRE') AND TO MAINTAIN AND MANAGE, OR TO CO-OPERATE WITH ANY LOCAL STATUTORY AUTHORITY, OTHER CHARITY OR ASSOCIATION IN THE MAINTENANCE AND MANAGEMENT OF SUCH CENTRE FOR ACTIVITIES PROMOTED BY THE POMPHREY HILL COMMUNITY SPORTS ASSOCIATION (HEREINAFTER CALLED THE TRUSTEES) AND ITS CONSTITUENT BODIES IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: The association is made up of 4 sporting clubs providing activities in football & cricket for males and females. In addition other sporting groups who make regular use of the outside space include a local running group and a weekly 5K parkrun. The inside space is hired out to community groups for regular classes, to businesses for conferences and private hirers for functions and charity events.

Classification

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

Geography

- **Area of benefit:** MANGOTSFIELD AND THE WIDER SURROUNDING AREA
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£311,259	£307,045	-	-
2024-03-31	£280,234	£319,432	-	-
2023-03-31	£252,480	£258,870	-	-
2022-03-31	£248,399	£222,911	-	-
2021-03-31	£149,290	£131,533	-	-

Trustees

Name	Role	Appointed
Tony MOONEY	Chair	2020-05-12
Alan Reese		2024-08-12
Alexander Robin Withers		2025-07-21
Amanda Carr		2025-10-13
Leigh Jayne Paul		2025-01-13
Philip John Britton		2017-09-25

Accounts

Company Registration Number - 07264161

The Charity Registration Number is :- 1139412

Pomphrey Hill Community Sports Association

Report and Accounts

31 March 2025

Pomphrey Hill Community Sports Association

Report and accounts for the year ended 31 March 2025

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	8
Independent Examiner's Report	9
<i>Funds Statements:-</i>	
Statement of Financial Activities	11
Statement of Financial Activities - Prior Year statement	12
Movements in funds	14
Revenue Funds	14
Fixed Asset funds	14
Income and Expenditure account	15
Summary of funds	14
Balance sheet	16
Notes to the accounts	17

ANNUAL TRUSTEE REPORT: APRIL 2024- MARCH 2025

The Management Committee presents its directors' report and audited financial statements for the year ending 31 March 2025

REFERENCE and ADMINISTRATIVE INFORMATION

Charity Name: Pomphrey Hill Community Sports Association

Charity Registration Number: 1139412

Company Registration Number: 07264161

Registered Office and Operational Address: The Sports Pavilion, Pomphrey Hill Playing Fields, Pomphrey Hill, Mangotsfield, Bristol BS16 9NF

Management Committee

Tony Mooney - chair

Darren Yates - vice chair

Mike Norris - treasurer

Phil Britton

Steve Foyle

Tom Smurthwaite

Alan Reese

Dave Miller

Leigh Paul

Emma Showering

Secretary

Mr D Yates

Members

Faye Poole

Ian Coles

Independent Examiner- Susan Rickerby, Chartered Accountant, Lloydbottoms Ltd, Chartered Accountants, 118 High Street, Staple Hill, Bristol BS16 5HH

Bankers - CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent. ME19 4JQ

STRUCTURE GOVERNANCE and MANAGEMENT

Governing Document

The organisation is a Charitable Company Limited by Guarantee, incorporated on 25 May 2010 & registered as a Charity on 21 December 2010, & amended on 29 March 2022. The company was established under a Memorandum of Association which established the objects & powers of the Charitable Company & is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law. No changes have been made to the Governing Document in the past 12 months.

Recruitment and Appointment of Management Committee

The Charity is made up of affiliated sports organisations who nominate directors to act as a Management Committee with the overall responsibility of running the organisation and making key decisions. The directors of the company are also charity trustees for the purposes of charity law & under the company's Articles are known as members of the Management Committee. The trustees are all individuals. From time to time, we do also have independent persons, not attached to any affiliated organisation, who are prepared to serve as a director/trustee. The ethos of balancing the number of trustees who are independent from the clubs involved with the association continues will always be a slight issue but even with a leaning towards trustees from the sports organisations, those who are involved are generally able to look at things with a relatively balanced & unbiased view so that the interests of the wider community are taken into consideration alongside those of the clubs. All members of the Management Committee give their time voluntarily & receive no benefits from the charity.

Under the Articles of Association, at each AGM, one quarter of the directors must retire from office. However, the Articles do permit a director who is retiring to be re-elected for a further period with a recommendation from the remaining directors of the Management Committee.

The more traditional business skills are well represented on the Management Committee & to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills & in the event of a particular skill being lost due to retirements, we would look to individuals with similar skills to those lost for election to the Management Committee. Nevertheless, the Management Committee is always on the lookout for new blood with skills which compliment those held by the existing Committee.

Members of the Management Committee

The Management Committee, who are directors for the purpose of company law & trustees for the purpose of charity law, who served during the year are shown above on page 1.

Director/Trustee Induction and Training

Most trustees are already familiar with the practical work of the Charity having been encouraged to join by affiliated organisations of which they are active members, so are reasonably familiar with activities across the sites.

A Q&A pack has been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee". This is distributed to all new trustees along with copies the Governance paperwork relating to the Charity.

Members

In addition to the Management Committee, each affiliated organisation is also asked to select Members to the Charity. This therefore creates a different group of people whose responsibility it is to;

- provide an independent oversight or challenge to the Management Committee
- voice opinions about the running of the Charity
- vote on decisions at AGM's and other general meetings. Whilst not entitled to vote in Management Committee meetings, they can still attend on invite

The Members who served the Charity during the year in question are set out on page 1 of this document.

Risk Management

Where required, systems or procedures have been established to mitigate the risks the Charity faces. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. Procedures are in place to ensure compliance with those policies we have in place. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

Organisational Structure

The Management Committee meets monthly & is responsible for the strategic direction & policy of the charity. At present the Committee has ten members from a variety of professional backgrounds (some retired) relevant to the work of the charity. From time to time, individuals such as staff & personnel from South Gloucestershire Council & other individuals with an interest in a subject to be discussed, can be invited to attend & speak but are not entitled to vote.

A scheme of delegation has been put in place by the directors/trustees. Day to day responsibility for the operational management across the site rests with a paid Centre Manager who provides a detailed report to the monthly meetings around what has happened on site. We also have a paid Bar Manager whose specific responsibility is for the running of the bar & its staff and she also provides a monthly report to the monthly meetings. The Centre Manager & Bar Manager between them supervise the entire staff team and make up 2 of the 3 contracted members of staff. The remainder of the staff team who either work in the bar or the hatch area are on zero hours contracts.

OUR AIMS and OBJECTIVES

Our charity's purposes as set out in the objects contained in the company's Memorandum and Articles of Association are to:

- promote for the inhabitants of Mangotsfield & the wider surrounding area the provision of facilities for, recreation, sport or other leisure time occupation of individuals who have need of such facilities & for the public at large in the interests of healthy life styles, social welfare & with the object of increasing accessibility & of advancing education, sport & improving the condition of life of the said inhabitants
- establish or to secure the establishment of a community building & to maintain and manage such a building for all activities promoted by Pomphrey Hill Community Sports Association

Our aims fully reflect the purposes that the charity was set up to further.

The focus of our work

The main activities across both sites continues to be the provision of wide-ranging sporting & other physical activities available to the wider local community. We are always seeking ways to realise the full potential of the sites thereby strengthening the communities of Mangotsfield, Emerson's Green, Downend, Bromley Heath & surrounding areas in ensuring that people of all races, abilities, gender, sexuality, & backgrounds are valued & able to participate on equal terms within the centre's activities thereby building a fair, prosperous, healthy & cohesive community in which everyone has a stake. We aim to achieve this in a safe, friendly & positive environment for all.

PUBLIC BENEFIT STATEMENT

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives & in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims & objectives they have set.

How our activities deliver Public Benefit

Our main activities and who we help are described below.

Who uses and benefits from our services?

There is a diverse group of people who benefit from using facilities up at Pomphrey Hill Community Sports Association across our sites. These include:

- football clubs who encourage the strong involvement of both the youth & adult community (boys & men)
- a girls and ladies football club has added to the diversity on offer
- a cricket club where again we see the strong involvement of both a youth & adult community (both girls & boys)
- a local running club & a popular Park Run venue on Saturday mornings
- an outside play area for children
- outside hatch & patio area offering tea & coffee facilities & small snacks
- 2 inside function rooms which can be hired out for classes during the day and functions during the evenings

Ensuring our work delivers our aims

Our aims, objectives & activities are reviewed on a regular basis. This review looks at what we have achieved & the outcomes of our work in the previous months. The review looks at the success of each key activity & the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives & activities remain focused on our stated purposes.

Now in our 16th year, the management of the building & overall facilities has returned to normal following the pandemic. We continue to have on-going reviews of all maintenance contracts to ensure that these are in place & where possible offer best value for money to the Charity. The buildings will continue to be maintained to the high standard users have become used to. We are also regularly looking at our energy contracts well before the end of term with our Energy Brokers and fixing at the most preferential rates to keep costs down in the future

Priorities continue to be promoting the Association & the facilities available for hire to both local groups & private hirers & to develop the sporting aspect of the site, & whenever possible, encourage a greater variety of sports, to cater for the needs of the wider community. Activities to further these aims remain very much as they have in previous years & are unlikely to change greatly as the overall aims & of the objectives of the Association remain as set out previously. They are as follows;

- Continued promotion & advertising of the building & grounds to make sure that the use of the facility is maximised to the benefit of the local community, to both groups & individuals
- Ongoing promotion by the individual clubs to encourage those in the local community to become involved in a variety of sporting activities at an affordable cost & in a non-discriminatory environment
- Ensuring that the bar facilities are maintained to the high standard people have come to expect. An important part of this is hiring the right bar staff to meet the needs of those using the facility & to make sure that they are able to offer assistance to hirers where necessary

- The Sports Bar when in use has encouraged more togetherness for all the clubs & teams using the facilities & has allowed them to have their own space to meet socially after matches. During the week when not in use by the clubs it is a valuable space for local community users to hire as well as offering an ideal space for businesses to hire for training and meeting purposes
- Demand for our Function Room continues to grow. This has been achieved namely through a mixture of marketing, word of mouth, people attending other functions & then hiring as a result of spending time in the room & some who just "drop in" for a look. The lovely aspect of this room makes it a popular venue for all types of function & the continuing efforts of staff & trustees to ensure it is kept in a good state of repair will only add to this
- The continued provision of catering for those using the premises at competitive prices as required

ACHIEVEMENTS

The trustees are constantly on the lookout to improve facilities at the site using outside funding. We continue to benefit from Football Foundation funding & we have also in the past 12 months have had £4.1k donation from one of our member clubs to help with drainage improvements on the Johnsons Road site. Now in place this should help the overall drainage on the site going forward, thereby continuing to improve our overall utilisation of the pitches throughout the year.

The management of the cricket squares has now been taken back in house meaning that PHCSA has complete control again of all maintenance and work being carried on across the sites. All regular maintenance continues to be carried out on time & any remedial activities required as a result are prioritised & acted upon as soon as possible. For example, all fire & alarm monitors have been replaced during the past 12 months as they were out of date

As part of our programme of promoting events in the local community, part of the site now hosts the popular annual Mangotsfield Festival & helps to bring more people into the area and promote the facilities we run.

The continued success of the hatch keeps on growing with sales increasing over the past 12 months by 38% and is now so popular with the local community, the trustees are looking at how we can convert part of the site into a café. As mentioned in previous reports, the Charity continues to employ a number of teenagers on our sites which is giving opportunities to young people in the community to gain invaluable work & life experiences.

The trustees have taken on a new bar manager since the last report & she has brought a more structured approach to the management of the bar facilities & staff to the extent that losses incurred as a result of not being open 7 days a week have been reduced and having direct impact on our financial position.

One big highlight from the past year and worthy of note has been our ability to clear in full the huge outstanding balance on one of our Electricity Accounts although in the end it took the intervention of the Energy Ombudsman to intercede on our behalf and hold the Electricity company to account.

FINANCIAL REVIEW

The trustees continue to review regularly its income & expenditure & where possible we seek to increase its income streams whilst maintaining strict control on all expenditure going out.

The headline figure is that the Charity over the past year posted a small profit overall of £4,214 which is pretty good after the large deficit last year, increasing our Net Worth to £39,843.

Income from our Charitable activities is expected to be up just over 20% on the previous year, & whilst some of this is down to Football Foundation funding not received in the previous year, much of this increase is due to the increase in hatch sales. We did lose some regular users as a result of price increases last year, but we remain committed to offering services at a competitive price & on a par with other facilities in close proximity.

We continued to see challenges with the running of the sites particularly on the maintenance side where we continue to incur unplanned costs with machinery etc. However, we have met these challenges head on & will continue to do so going forward. During the course of the year, the Electricity deficit has also been cleared meaning that at the end of the year, the Charity has no outstanding liabilities to third parties, which is good place to be in.

Staff costs continue to rise which is partly due to the rise in MLW but also reflective that our bar staff are now more mature with the new bar manager in charge & as a result need to be paid more.

At the year end, we still have nearly £9k in Restricted Funds in our accounts to be spent, the vast majority of which needs to be spent on Ground Improvements across the sites.

Principal Funding Sources

Whilst overall sales rose by about 20% during the past year, our Bar sales, for the first time since the pandemic saw a small decrease. It continues however to be our principal income source, but accounts now for 39% of our annual income, down from 50% last year. The increase in our Hatch sales means that this now accounts for a further 24% of our income. The remainder of our sales income is made up of Pitch hire, our regular Community users & party/business hire & of course the Football Foundation funding.

Reserves Policy

The Charity has a requirement under the terms of its lease with South Gloucestershire Council (SGC) to maintain a Reserves account in a sum of not less than £3,500 to provide for payment of cost of maintenance to the site. As we have 2 leases across our sites, this equates to a total sum of £7,000 in the account. During the 2024/2025 financial year, due to cashflow shortages & with the permission of SGC, part of these monies were used during the year to pay for various maintenance problems. A monthly transfer was set up to top up this account back to agreed levels by the end of the financial year.

Plans for Future Periods

The Charity plans to continue all the activities outlined above in the short term subject to regular reviews as to performance. We will continue to look at ways at increasing both the capability and efficiency across the sites & searching for various sources of funding to help us in the process. We are particularly keen at present to enhance the capabilities of the hatch which is doing really well & there are plans in the short/medium term to turn this into a café.

Responsibilities of the Management Committee

Company law requires the Management Committee to prepare financial statements for each financial year which gives a true & fair view of the state of the affairs of the charitable company as at the balance sheet date & of its incoming resources & application of funds, including income & expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies & then apply them consistently
- make judgements & estimates that are reasonable & prudent; &
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company & to enable them to ensure that the financial statements comply with the Companies Act 1985. The Management Committee is also responsible for safeguarding the assets of the charitable company & hence for taking reasonable steps for the prevention & detection of fraud & other irregularities.

Method of Preparation of Accounts – Small Company Provisions

The financial statements are set out on pages 11 to 30.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, & in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) & in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Management Committee on 20TH OCTOBER 2025 & signed on its behalf by:



MIKE NORRIS - TREASURER

Pomphrey Hill Community Sports Association

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 30 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 17.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 8, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Pomphrey Hill Community Sports Association

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2025 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Accountant;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Susan Rickerby - Independent Examiner

Chartered Accountant

118 High Street
Staple Hill
Bristol
South Gloucestershire
BS16 5HH

This report was signed on 25 October 2025

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	-	21,464	21,464	30,475
Charitable activities	A2	288,846	-	288,846	248,437
Other trading activities	A3	-	457	457	254
Investments	A4	492	-	492	1,068
Total income	A	289,338	21,921	311,259	280,234
Expenditure on:					
Charitable activities	B2	286,631	20,414	307,045	319,432
Total expenditure	B	286,631	20,414	307,045	319,432
Net income for the year		2,707	1,507	4,214	(39,198)
Transfers between funds	C	(60)	60	-	-
Net income after transfers	A-B-C	2,647	1,567	4,214	(39,198)
Net movement in funds		2,647	1,567	4,214	(39,198)
Reconciliation of funds:-					
Total funds brought forward	E	28,245	7,384	35,629	74,827
Total funds carried forward		30,892	8,951	39,843	35,629

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 17 to 30 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2025

Pomphrey Hill Community Sports Association - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income & Endowments from:				
Donations & Legacies	A1	475	30,000	30,475
Charitable activities	A2	248,437	-	248,437
Other trading activities	A3	-	254	254
Investments	A4	1,068	-	1,068
Other	A5	-	-	-
Total income	A	249,980	30,254	280,234
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	264,180	55,252	319,432
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	264,180	55,252	319,432
Net gains on investments	B4	-	-	-
Net income for the year		(14,200)	(24,998)	(39,198)
Transfers between funds	C	(6,048)	6,048	-
Net income after transfers		(20,248)	(18,950)	(39,198)
Net movement in funds		(20,248)	(18,950)	(39,198)
Reconciliation of funds:-				
Total funds brought forward	E	48,493	26,334	74,827
Total funds carried forward		28,245	7,384	35,629

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 17 to 30 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2025

Pomphrey Hill Community Sports Association - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	4,214	(39,198)
Resources applied on functional fixed assets	(910)	(1,324)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>3,304</u>	<u>(40,522)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 17 to 30 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2025

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	22,412	7,384	29,796	66,755
Recognised gains and losses before transfers	2,707	1,507	4,214	(39,198)
	25,119	8,891	34,010	27,557
(From)/To unrestricted revenue funds	730	60	790	2,239
Closing revenue funds	25,849	8,951	34,800	29,796
Fixed asset funds	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
At 1 April	5,833	-	5,833	8,072
Transfer (to)/from revenue funds	(790)	-	(790)	(2,239)
At 31 March	5,043	-	5,043	5,833

The purposes of the transfers to fixed asset funds are described in Note 19 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	25,849	8,951	34,800	29,796
Fixed asset funds	5,043	-	5,043	5,833
Total funds	30,892	8,951	39,843	35,629

The notes attached on pages 17 to 30 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2025

Pomphrey Hill Community Sports Association Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	310,767	279,166
Investment income		
Interest receivable	492	1,068
Gross income in the year before exceptional items	311,259	280,234
Gross income in the year including exceptional items	311,259	280,234
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	302,527	313,987
Depreciation and amortisation	3,718	4,645
Governance costs	800	800
Total expenditure in the year	307,045	319,432
Net income before tax in the financial year	4,214	(39,198)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	4,214	(39,198)
Retained surplus for the financial year	4,214	(39,198)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 30 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Balance Sheet as at 31 March

	Note	SORP Ref	2025 £	2024 £
Fixed assets		A		
Tangible assets	9	A2	11,319	14,127
Current assets		B		
Stocks		B1	2,244	4,230
Debtors	11	B2	15,415	15,150
Cash at bank and in hand		B4	29,494	29,303
Total current assets			47,153	48,683
Creditors: amounts falling due within one year	12	C1	(18,629)	(27,181)
Net current assets			28,524	21,502
The total net assets of the charity			39,843	35,629

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	16	D2	8,951	7,384
			8,951	7,384
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	25,849	22,412
			25,849	22,412
Designated Funds				
Designated Fixed Asset Funds	16	D3	5,043	5,833
			5,043	5,833
Total charity funds			39,843	35,629

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.


M NORRIS
Trustee

Approved by the board of trustees on 20/10/2025

The notes attached on pages 17 to 30 form an integral part of these accounts.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues and hire fees. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers, work carried out in respect of services provided to customers, and grants and donations receivable.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2025

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Property improvements	15 % reducing balance
Plant and machinery	25 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 9.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

The asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

This is only being applied to grant funded assets acquired since 1 April 2020.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2025

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is recoverable by the charity, and is therefore not included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	3,718	4,645
Pension costs	423	348

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2025

5 Staff costs and emoluments

<i>Salary costs</i>	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	89,176	81,430
Employer's operating costs of defined contribution pension schemes	423	348
Total salaries, wages and related costs	89,599	81,778

<i>Numbers of full time employees or full time equivalents</i>	2025	2024
The average number of total staff employed in the year was	34	29

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities - Bar staff	4	3
Engaged on charitable activities - Hatch staff	4	2
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	9	6

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Advance bookings	8,998	8,998	7,722	7,722
Total	8,998	8,998	7,722	7,722

	2025	2024
	£	£
These deferrals are included in creditors	7,722	8,998

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Advance bookings	-	-	8,998	8,998
Total	-	-	8,998	8,998

These deferrals are included in creditors	8,998	-
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Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2025

9 Tangible fixed assets

<i>Current Year</i>	Property improvements	Equipment	Playground/ outside assets	Total
	£	£	£	£
Cost				
At 1 April 2024	3,003	29,118	24,679	56,800
Additions	-	910	-	910
At 31 March 2025	3,003	30,028	24,679	57,710
Depreciation				
At 1 April 2024	2,596	21,818	18,259	42,673
Charge for the year	61	2,052	1,605	3,718
At 31 March 2025	2,657	23,870	19,864	46,391
Net book value				
At 31 March 2025	346	6,158	4,815	11,319
At 31 March 2024	407	7,300	6,420	14,127

<i>Prior Year</i>	Property improvements	Equipment	Playground/ outside assets	Total
	£	£	£	£
Cost				
01 April 2023	3,003	28,746	23,727	55,476
Additions	-	372	952	1,324
31 March 2024	3,003	29,118	24,679	56,800
Depreciation				
01 April 2023	2,525	19,385	16,118	38,028
Charge for the year	71	2,433	2,141	4,645
31 March 2024	2,596	21,818	18,259	42,673
Net book value				
31 March 2024	407	7,300	6,420	14,127
01 April 2023	478	9,361	7,609	17,448

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2025

10 Stocks & Work in Progress	2025	2024
	£	£
Stocks before write downs	2,244	4,230
	<u>2,244</u>	<u>4,230</u>

Analysis of the carrying value of stocks and work in progress by activities

	Stocks	
	2025	2024
	£	£
Activity		
Primary purpose and ancillary trading	2,244	4,230
	<u>2,244</u>	<u>4,230</u>

11 Debtors	2025	2024
	£	£
Trade debtors	9,091	8,105
Prepayments and accrued income	6,324	7,045
	<u>15,415</u>	<u>15,150</u>

12 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	3,651	13,110
Accruals	3,882	3,606
Deferred Income - Unrestricted & designated funds	7,722	8,998
PAYE, NIC VAT and other taxes	2,678	805
Other creditors	696	662
	<u>18,629</u>	<u>27,181</u>

13 Income and Expenditure account summary	2025	2024
	£	£
At 1 April 2024	35,629	74,827
Surplus after tax for the year	4,214	(39,198)
At 31 March 2025	<u>39,843</u>	<u>35,629</u>

14 No related party transactions

There were no transactions with related parties in the year.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2025

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	6,276	5,043	-	11,319
Current Assets	38,202		8,951	47,153
Current Liabilities	(18,629)	-	-	(18,629)
	25,849	5,043	8,951	39,843

At 1 April 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	8,294	5,833	-	14,127
Current Assets	41,299	-	7,384	48,683
Current Liabilities	(27,181)	-	-	(27,181)
	22,412	5,833	7,384	35,629

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2024 £	Movement in funds in 2025 See Note 17 £	Transfers between funds in 2025 See Note 18 £	Funds carried forward to 2026 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	22,412	2,707	730	25,849
Designated Fixed Asset Funds	5,833	-	(790)	5,043
Total unrestricted and designated funds	28,245	2,707	(60)	30,892
Restricted funds:-				
Pitch improvements	6,634	300	-	6,934
500 club	750	192	-	942
Benches/Hatch outdoors furniture		750	-	750
Fundraising for building improvements		265	60	325
Total restricted funds	7,384	1,507	60	8,951
Total charity funds	35,629	4,214	-	39,843

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2025

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	289,338	(286,631)		2,707
Restricted funds:-				
Pitch improvements	20,714	(20,414)		300
500 club	192	-	-	192
Benches/Hatch outdoors furniture	750		-	750
Fundraising for building improvements	265		-	265
	311,259	(307,045)	-	4,214

18 Details of transfers between funds in

The transfers shown in note 16 above are:-

	2025 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	730
To/(from) Designated Fixed Asset Funds	(790)
To/(from) Restricted Revenue Funds	60
Net transfers	-

Transfers comprise the release of fixed asset funds to unrestricted revenue funds representing an amount to offset the depreciation cost of assets funded by grants and an amount transferred to the fundraising reserve from bar takings at a fundraising event.

19 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

21 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants from government and public bodies				
South Gloucestershire Council Community Infrastructure Levy	-	-	-	30,000
South Gloucestershire council MAF grant	-	750	750	-
Total public sector revenue grants	-	750	750	30,000

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Prior Year	-	30,000	30,000	
	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	-	-	475
Downend Flyers	-	4,180	4,180	-
Football Foundation re pitch improvements	-	16,534	16,534	-
Total private sector revenue grants	-	20,714	20,714	475

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

		Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies	A1	-	21,464	21,464
Prior year				
		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Total Donations, Grants and Legacies	A1	475	30,000	30,475

22 Income from charitable activities - Trading Activities

Current year		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total funds 2024 £
Primary purpose and ancillary trading					
Bar Sales		118,616	-	118,616	119,540
Premises hire (indoor and outdoor)		94,299	-	94,299	75,099
Catering and refreshments		75,931	-	75,931	53,798
Total Primary purpose and ancillary trading		288,846	-	288,846	248,437

23 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total income from charitable trading		288,846	-	288,846	248,437
Total from charitable activities	A2	288,846	-	288,846	248,437

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

24 Income from other, non charitable, trading activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Income from fundraising events	-	265	265	-
500 club	-	192	192	254
Total from other activities	A3	457	457	254

All the income in the prior year was unrestricted.

Income from other, non charitable, trading activities - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	-	254	254

25 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Bank Interest Receivable	492	-	492	1,068
Total investment income	A4	-	492	1,068

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

26 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - charitable activities	18,927	-	18,927	17,824
Defined contribution pension costs - charitable activities	423	-	423	348
Travel and Subsistence - Charitable Activities	3	-	3	41
Total direct spending	19,353	-	19,353	18,213

27 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2025	2025	2025	2024
	£	£	£	£
Bar purchases	46,297	-	46,297	50,711
Food purchases	26,423	-	26,423	15,766
Grounds maintenance	22,106	20,414	42,520	65,844
Gross wages and salaries - charitable trading activities	70,249	-	70,249	63,606
Total charitable trading costs	165,075	20,414	185,489	195,927
<i>Prior Year</i>	Prior Year	Prior Year	Prior Year	
	Unrestricted	Restricted	Total Funds	
	Funds	Funds		
	2024	2024	2024	
	£	£	£	
Grounds maintenance	10,592	55,252	65,844	
Total charitable trading costs	140,675	55,252	195,927	

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

28 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
<i>Premises Expenses</i>				
Rates and water charges	5,012	-	5,012	3,633
Light heat and power	26,335	-	26,335	27,868
Cleaning and waste management	18,733	-	18,733	16,220
Premises repairs, renewals and maintenance	26,343	-	26,343	27,979
Television services	3,574	-	3,574	4,614
<i>Administrative overheads</i>				
Computer and telephone	1,433	-	1,433	1,367
Stationery, printing and postage	766	-	766	1,085
Subscriptions	203	-	203	3,651
Health and safety costs	65	-	65	-
Sundry expenses	-	-	-	429
Insurances	6,331	-	6,331	4,651
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	5,407	-	5,407	5,312
<i>Financial costs</i>				
Bank charges	3,483	-	3,483	3,038
Depreciation & Amortisation in total for the period	3,718	-	3,718	4,645
Support costs before reallocation	101,403	-	101,403	104,492
Total support costs - Current Year	101,403	-	101,403	104,492

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

29 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	800	-	800	800
Total Governance costs	800	-	800	800

All the expenditure in the prior year was unrestricted.

30 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	19,353	-	19,353	18,213
Total charitable trading costs	B2b	165,075	20,414	185,489	195,927
Total support costs	B2d	101,403	-	101,403	104,492
Total Governance costs	B2e	800	-	800	800
Total charitable expenditure	B2	286,631	20,414	307,045	319,432

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2024	2024	2024	
		£	£	£	
Total direct spending	B2a	18,213	-	18,213	
Total charitable trading costs	B2b	140,675	55,252	195,927	
Total support costs	B2d	104,492	-	104,492	
Total Governance costs	B2e	800	-	800	
Total charitable expenditure	B2	264,180	55,252	319,432	

Accounts

Company Registration Number - 07264161

The Charity Registration Number is :- 1139412

Pomphrey Hill Community Sports Association

Report and Accounts

31 March 2024

Pomphrey Hill Community Sports Association

Report and accounts for the year ended 31 March 2024

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	6
Independent Examiner's Report	7
<i>Funds Statements:-</i>	
Statement of Financial Activities	9
Statement of Financial Activities - Prior Year statement	10
Movements in funds	12
Revenue Funds	12
Fixed Asset funds	12
Income and Expenditure account	13
Summary of funds	12
Balance sheet	14
Notes to the accounts	15

ANNUAL TRUSTEE REPORT: APRIL 2023- MARCH 2024

The Management Committee presents its directors' report and audited financial statements for the year ending 31 March 2024

REFERENCE and ADMINISTRATIVE INFORMATION

Charity Name: Pomphrey Hill Community Sports Association

Charity Registration Number: 1139412

Company Registration Number: 07264161

Registered Office and Operational Address: The Sports Pavilion, Pomphrey Hill Playing Fields, Pomphrey Hill, Mangotsfield, Bristol BS16 9NF

Management Committee

Mr T Mooney - chair

Mr D Yates - vice chair

Mr M Norris - treasurer

Mr P Britton

Mr S Foyle

Mr T Smurthwaite

Secretary

Mr D Yates

Members

Mr D Miller

Mrs F Poole

Mr I Coles

Independent Examiner- Susan Rickerby, Chartered Accountant, Lloydbottoms Ltd, Chartered Accountants, 118 High Street, Staple Hill, Bristol BS16 5HH

Bankers - CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent. ME19 4JQ

STRUCTURE GOVERNANCE and MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 25 May 2010 and registered as a charity on 21 December 2010, and amended on 29 March 2022. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law. No changes were made to the Governing Document in the past 12 months.

Recruitment and Appointment of Management Committee

The Charity is made up of affiliated sports organisations who nominate directors to act as a Management Committee with the overall responsibility of running the organisation and making key decisions. The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. The trustees are all individuals. From time to time, we also have the odd independent person, not attached to any affiliated organisation, who are prepared to serve as a director/trustee. The ethos of balancing the number of trustees who are independent from the clubs involved with the association continues will always be a slight issue but even with a leaning towards trustees from the sports organisations, those who are involved are generally able to look at things with a relatively balanced and unbiased view so that the interests of the wider community are taken into consideration alongside those of the clubs. All members of the Management Committee give their time voluntarily and receive no benefits from the charity.

Under the Articles of Association, at each AGM, one quarter of the directors must retire from office. However, the Articles do permit a director who is retiring to be re-elected for a further period with a recommendation from the remaining directors of the Management Committee.

The more traditional business skills are well represented on the Management Committee and to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills and in the event of a particular skill being lost due to retirements, we would look to individuals with similar skills to those lost for election to the Management Committee. Nevertheless, the Management Committee is always on the lookout for new blood with skills which compliment those held by the existing Committee.

Members of the Management Committee

The Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year, and where applicable, their dates of appointment or resignation during the year, are shown above on page 1.

Director/Trustee Induction and Training

Most trustees are already familiar with the practical work of the Charity having been encouraged to join by affiliated organisations of which they are active members, so are reasonably familiar with activities across the sites.

A Q&A pack has been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee". This is distributed to all new trustees along with copies the Governance paperwork relating to the Charity.

Members

In addition to the Management Committee, each affiliated organisation is also asked to select Members to the Charity. This therefore creates a different group of people whose responsibility it is to;

- provide an independent oversight or challenge to the Management Committee
- voice opinions about the running of the Charity
- vote on decisions at AGM's and other general meetings. Whilst not entitled to vote in Management Committee meetings, they can still attend on invite

The Members who served the Charity during the year in question are set out on page 1 of this document.

Risk Management

Where required, systems or procedures have been established to mitigate the risks the Charity faces. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. Procedures are in place to ensure compliance with those policies we have in place. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

Organisational Structure

The Management Committee meets monthly and is responsible for the strategic direction and policy of the charity. At present the Committee has six members from a variety of professional backgrounds relevant to the work of the charity. From time to time, individuals such as staff and personnel from South Gloucestershire Council and other individuals with an interest in a subject to be discussed can be invited to attend and speak but are not entitled to vote.

A scheme of delegation is in place. Day to day responsibility for the operational management across the site rests with a paid Centre Manager who provides a detailed report to the monthly meetings around what has happened on site. The Centre Manager is also responsible for individual supervision of the staff team and is one of 2 contracted members of staff. The remainder of the staff team who either work in the bar or the hatch area are on zero hours contracts.

OUR AIMS and OBJECTIVES

Our charity's purposes as set out in the objects contained in the company's memorandum and articles of association are to:

- promote for the inhabitants of Mangotsfield and the wider surrounding area the provision of facilities for, recreation, sport or other leisure time occupation of individuals who have need of such facilities and for the public at large in the interests of healthy life styles, social welfare and with the object of increasing accessibility and of advancing education, sport and improving the condition of life of the said inhabitants
- establish or to secure the establishment of a community building and to maintain and manage such a building for all activities promoted by Pomphrey Hill Community Sports Association

Our aims fully reflect the purposes that the charity was set up to further.

The focus of our work

The main activities across both sites continues to be the provision of wide-ranging sporting and other physical activities available to the wider local community. We are always seeking ways to realise the full potential of the sites thereby strengthening the communities of Mangotsfield, Emerson's Green, Downend, Bromley Heath and surrounding areas in ensuring that people of all races, abilities, gender, sexuality, and backgrounds are valued and able to participate on equal terms within the centre's activities thereby building a fair, prosperous, healthy and cohesive community in which everyone has a stake. We aim to achieve this in a safe, friendly and positive environment for all.

PUBLIC BENEFIT STATEMENT

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

How our activities deliver Public Benefit

Our main activities and who we help are described below.

Who used and benefited from our services?

There is a diverse group of people who benefit from using facilities up at Pomphrey Hill Community Sports Association and across both sites. These include:

- football clubs who encourage the strong involvement of both the youth and adult community (boys & men)
- a girls and ladies football club has added to the diversity on offer
- a cricket club where again we see the strong involvement of both a youth and adult community (both girls & boys)
- a local running club and a popular Park Run venue on Saturday mornings
- an outside play area for children
- outside hatch and patio area offering tea and coffee facilities and small snacks
- 2 inside function rooms which can be hired out for classes during the day and functions during the evenings

Ensuring our work delivers our aims

We review our aims, objectives and activities on a regular basis. This review looks at what we have achieved and the outcomes of our work in the previous months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes.

Now in our 14th year, the management of the building and overall facilities has returned to a relatively settled state following the pandemic. We continue to have on-going reviews of all maintenance contracts to ensure that these are in place and where possible offer best value for money to the association. These are held with the centre manager alongside the identified trustees having overall responsibility for this aspect of the running of the facility. As such the buildings will continue to be maintained to the high standard users have become used to.

Priorities continue to be promoting the Association and the facilities available for hire to both local groups and private hirers and to develop the sporting aspect of the site, and whenever possible, encourage a greater variety of sports, to cater for the needs of the wider community. Activities to further these aims remain very much as they have in previous years and are unlikely to change greatly as the overall aims and of the objectives of the Association remain as set out previously. They are as follows;

- Continued promotion and advertising of the building and grounds to make sure that the use of the facility is maximised to the benefit of the local community, to both groups and individuals
- Ongoing promotion by the individual clubs to encourage those in the local community to become involved in a variety of sporting activities at an affordable cost and in a non-discriminatory environment
- Maintaining links with the local secondary school and encouraging the ten cluster primary schools in the area to make use of our open space available
- Ensuring that the bar facilities are maintained to the high standard people have come to expect. An important part of this is hiring the right bar staff to meet the needs of those using the facility and to make sure that they are able to offer assistance to hirers where necessary
- The Sports Bar when in use has encouraged more togetherness for all the clubs and teams using the facilities and has allowed them to have their own space to meet socially after matches. During the week when not in use by the clubs it is a valuable space for local community users to hire as well as offering an ideal space for businesses to hire for training and meeting purposes
- Demand for the Function Room continues to grow. This has been achieved namely through a mixture of marketing, word of mouth, people attending other functions and then hiring as a result of spending time in the room and some who just "drop in" for a look. The lovely aspect of this room makes it a popular venue for all types of function and the continuing efforts of staff and trustees to ensure it is kept in a good state of repair will only add to this
- The continued provision of catering for those using the premises at competitive prices as required

ACHIEVEMENTS

The trustees are constantly on the lookout to improve facilities at the site using outside funding. We have been very fortunate to be granted Section 106 Funding from SGC for the redevelopment of the French Drains. Now in place this should help the overall drainage on the site going forward, thereby improving our overall utilisation of the pitches throughout the year.

The continued success of the hatch has also been pleasing to see, providing useful sustenance to all in our community who continue to use the site.

As mentioned in previous reports, the Charity continues to employ a number of teenagers on our sites which is giving opportunities to young people in the community to gain invaluable work & life experiences.

Perhaps though the biggest achievement of the year has been the ability of the Charity to meet all our financial commitments in what has been a tumultuous & highly challenging year.

FINANCIAL REVIEW

The trustees continue to review regularly its income and expenditure and where possible we seek to increase its income streams whilst maintaining strict control on all expenditure going out.

Headline figures show a large deficit of £39,198 was made for the year, reducing our net worth to £35,629. Income from our Charitable activities was up 10% on previous year. However, fresh challenges have been seen in the running of the sites, particularly on the maintenance side, where one offs such as complete refit of our pump station, boiler remediation works on both sites, new gates, renovation of the damaged patio have had a serious impact on our trading figures. We have also had to contend with an increase of 90% in gas prices & the fall out from previous year where we were left with deficit owing because our new supplier had failed to set up our new account correctly.

There are sufficient funds in the Charity's reserve accounts to meet the challenge this deficit could have posed, but Trustees will need to continue to keep a strict monitor on all unnecessary expenditure for the foreseeable future.

At the year end, we still have £7,384 in Restricted Funds in our accounts to be spent, the vast majority of which needs to be spent on Ground Improvements across the site.

Principal Funding Sources

Overall sales rose by about 10% during the past year. Bar sales saw a small increase & continues to be our principal income source, accounting for about 50% of our annual income. During past 12 months, hatch sales have also increased by £10,000 (25%) & now accounts for a further 20% of our income. The remainder of our sales income is made up of pitch hire, our regular Community users & party hire. The trustees/directors are always looking for outside sources to fund any major improvements across the sites and a grant of £30,000 was received during the year to improve the French Drains on the main site.

Reserves Policy

The Charity has a requirement under the terms of its lease with South Gloucestershire Council (SGC) to maintain a Reserves account in a sum of not less than £3,500 to provide for payment of cost of maintenance to the site. As we have 2 leases across our sites, this relates to us maintaining a total sum of £7,000 in the account. During the 2023/2024 financial year, due to cashflow shortages & with the permission of SGC, part of these monies have been used to pay for the new Pump Station. A monthly transfer has been set up to top up this account back to agreed levels over a period of time.

Plans for Future Periods

The Charity plans to continue all the activities outlined above in the short term subject to regular reviews as to performance. We will continue to look at ways at increasing both the capability and efficiency across the sites and searching for various sources of funding to help us in the process. We are particularly keen at present to enhance the capabilities of the hatch which is doing really well & there are plans in the short/medium term to turn this into a café.

Responsibilities of the Management Committee

Company law requires the Management Committee to prepare financial statements for each financial year which gives a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of funds, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis

The Management Committee is responsible for maintaining 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 1985. The Management Committee is 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.

Method of Preparation of Accounts – Small Company Provisions

The financial statements are set out on pages 9 to 29.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Management Committee on 14TH OCTOBER 2024 and signed on its behalf by:



MIKE NORRIS - TREASURER

Pomphrey Hill Community Sports Association

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 28 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Pomphrey Hill Community Sports Association

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Accountant;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Susan Rickerby - Independent Examiner

Chartered Accountant

118 High Street
Staple Hill
Bristol
South Gloucestershire
BS16 5HH

This report was signed on 17 October 2024

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	475	30,000	30,475	25,838
Charitable activities	A2	248,437	-	248,437	225,196
Other trading activities	A3	-	254	254	282
Investments	A4	1,068	-	1,068	344
Other	A5	-	-	-	820
Total income	A	249,980	30,254	280,234	252,480
Expenditure on:					
Charitable activities	B2	264,180	55,252	319,432	258,870
Total expenditure	B	264,180	55,252	319,432	258,870
Net income for the year		(14,200)	(24,998)	(39,198)	(6,390)
Transfers between funds	C	(6,048)	6,048	-	-
Net income after transfers	A-B-C	(20,248)	(18,950)	(39,198)	(6,390)
Net movement in funds		(20,248)	(18,950)	(39,198)	(6,390)
Reconciliation of funds:-					
Total funds brought forward	E	48,493	26,334	74,827	81,217
Total funds carried forward		28,245	7,384	35,629	74,827

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 28 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2024

Pomphrey Hill Community Sports Association - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	-	25,838	25,838
Charitable activities	A2	225,196	-	225,196
Other trading activities	A3	-	282	282
Investments	A4	344	-	344
Other	A5	820	-	820
Total income	A	226,360	26,120	252,480
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	240,682	18,188	258,870
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	240,682	18,188	258,870
Net gains on investments	B4	-	-	-
Net income for the year		(14,322)	7,932	(6,390)
Transfers between funds	C	556	(556)	-
Net income after transfers		(13,766)	7,376	(6,390)
Net movement in funds		(13,766)	7,376	(6,390)
Reconciliation of funds:-				
Total funds brought forward	E	62,259	18,958	81,217
Total funds carried forward		48,493	26,334	74,827

These figures have been restated to show the capital grant received for the playound which had previously been offset against the purchase of fixed assets costs.

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 28 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2024

Pomphrey Hill Community Sports Association - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024	2023
	£	£
Funds generated in the year as detailed in the SOFA	(39,198)	(6,390)
Resources applied on functional fixed assets	(1,324)	(4,095)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(40,522)</u>	<u>(10,485)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 28 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2024

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	40,421	26,334	66,755	70,388
Recognised gains and losses before transfers	(14,200)	(24,998)	(39,198)	(6,390)
	26,221	1,336	27,557	63,998
(From)/To unrestricted revenue funds	(3,809)	6,048	2,239	2,757
Closing revenue funds	22,412	7,384	29,796	66,755
Fixed asset funds	Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
At 1 April	8,072	-	8,072	10,829
Transfer (to)/from revenue funds	(2,239)	-	(2,239)	(2,757)
At 31 March	5,833	-	5,833	8,072

The purposes of the transfers to fixed asset funds are described in Note 20 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	22,412	7,384	29,796	66,755
Fixed asset funds	5,833	-	5,833	8,072
Total funds	28,245	7,384	35,629	74,827

The notes attached on pages 15 to 28 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2024

Pomphrey Hill Community Sports Association Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	279,166	251,316
Investment income and interest		
Interest receivable	1,068	344
Other operating income	-	820
Gross income in the year before exceptional items	280,234	252,480
Gross income in the year including exceptional items	280,234	252,480
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	313,987	252,051
Depreciation and amortisation	4,645	5,741
Governance costs	800	800
Interest payable	-	278
Total expenditure in the year	319,432	258,870
Net income before tax in the financial year	(39,198)	(6,390)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(39,198)	(6,390)
Retained surplus for the financial year	(39,198)	(6,390)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 28 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Balance Sheet as at 31 March

	Note	SORP Ref	2024 £	2023 £
Fixed assets		A		
Tangible assets	10	A2	14,127 ✓	17,448 ✓
Current assets		B		
Stocks		B1	4,230 ✓	2,024 ✓
Debtors	12	B2	15,150 ✓	13,162 ✓
Cash at bank and in hand		B4	29,303 ✓	69,705 ✓
Total current assets			48,683 ✓	84,891 ✓
Creditors: amounts falling due within one year	13	C1	(27,181) ✓	(27,512) ✓
Net current assets			21,502 ✓	57,379 ✓
The total net assets of the charity			<u>35,629</u> ✓	<u>74,827</u> ✓
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	17	D2	7,384 ✓	26,334 ✓
			7,384 ✓	26,334 ✓
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	22,412 ✓	40,421 ✓
			22,412 ✓	40,421 ✓
Designated Funds				
Designated Fixed Asset Funds	17	D3	5,833 ✓	8,072 ✓
			5,833 ✓	8,072 ✓
Total charity funds			<u>35,629</u> ✓	<u>74,827</u> ✓

The "SORP Ref" indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.


M NORRIS

Trustee

Approved by the board of trustees on 14 /10/ 2024

The notes attached on pages 15 to 28 form an integral part of these accounts.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues and hire fees. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers, work carried out in respect of services provided to customers, and grants and donations receivable.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2024

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Property improvements	15 % reducing balance
Plant and machinery	25 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

The asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

This is only being applied to grant funded assets acquired since 1 April 2020.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2024

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is recoverable by the charity, and is therefore not included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	4,645	5,741
Pension costs	348	365

5 Interest payable

	2024	2023
	£	£
Interest on credit	-	278

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2024

6 Staff costs and emoluments

<i>Salary costs</i>	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	81,430	70,362
Employer's operating costs of defined contribution pension schemes	348	365
Total salaries, wages and related costs	81,778	70,727

<i>Numbers of full time employees or full time equivalents</i>	2024	2023
The average number of total staff employed in the year was	29	24

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities - Bar staff	3	2
Engaged on charitable activities - Hatch staff	2	2
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	6	5

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Advance bookings	7,732	7,732	8,998	8,998
Total	7,732	7,732	8,998	8,998

	2024	2023
	£	£
These deferrals are included in creditors	8,998	7,732

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Advance bookings	-	-	7,732	7,732
Total	-	-	7,732	7,732

These deferrals are included in creditors	7,732	-
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Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2024

10 Tangible fixed assets

<i>Current Year</i>	Property improvements	Equipment	Playground/ outside assets	Total
	£	£	£	£
Cost				
At 1 April 2023	3,003	28,746	23,727	55,476
Additions	-	372	952	1,324
At 31 March 2024	3,003	29,118	24,679	56,800
Depreciation				
At 1 April 2023	2,525	19,385	16,118	38,028
Charge for the year	71	2,433	2,141	4,645
At 31 March 2024	2,596	21,818	18,259	42,673
Net book value				
At 31 March 2024	407	7,300	6,420	14,127
At 31 March 2023	478	9,361	7,609	17,448

<i>Prior Year</i>	Property improvements	Equipment	Playground/ outside assets	Total
	£	£	£	£
Cost				
01 April 2022	3,003	25,207	23,171	51,381
Additions	-	3,539	556	4,095
01 April 2023	3,003	28,746	23,727	55,476
Depreciation				
01 April 2022	2,441	16,264	13,582	32,287
Charge for the year	84	3,121	2,536	5,741
01 April 2023	2,525	19,385	16,118	38,028
Net book value				
01 April 2023	478	9,361	7,609	17,448
01 April 2022	562	8,943	9,589	19,094

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2024

11 Stocks & Work in Progress	2024	2023
	£	£
Stocks before write downs	4,230	2,024
	<u>4,230</u>	<u>2,024</u>

Analysis of the carrying value of stocks and work in progress by activities

	Stocks	
	2024	2023
	£	£
Activity		
Primary purpose and ancillary trading	4,230	2,024
	<u>4,230</u>	<u>2,024</u>

12 Debtors	2024	2023
	£	£
Trade debtors	8,105	7,356
Prepayments and accrued income	7,045	5,806
	<u>15,150</u>	<u>13,162</u>

13 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	13,110	7,994
Accruals	3,606	6,357
Deferred Income - Unrestricted & designated funds	8,998	7,732
PAYE, NIC VAT and other taxes	805	4,770
Other creditors	662	659
	<u>27,181</u>	<u>27,512</u>

14 Income and Expenditure account summary	2024	2023
	£	£
At 1 April 2023	74,827	81,217
Surplus after tax for the year	(39,198)	(6,390)
At 31 March 2024	<u>35,629</u>	<u>74,827</u>

15 No related party transactions

There were no transactions with related parties in the year.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2024

16 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	8,294	5,833	-	14,127
Current Assets	41,299		7,384	48,683
Current Liabilities	(27,181)	-	-	(27,181)
	22,412	5,833	7,384	35,629

At 1 April 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	9,376	8,072	-	17,448
Current Assets	58,557	-	26,334	84,891
Current Liabilities	(27,512)	-	-	(27,512)
	40,421	8,072	26,334	74,827

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 See Note 18 £	Transfers between funds in 2024 See Note 19 £	Funds carried forward to 2025 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	40,421	(14,200)	(3,809)	22,412
Designated Fixed Asset Funds	8,072	-	(2,239)	5,833
Total unrestricted and designated funds	48,493	(14,200)	(6,048)	28,245
Restricted funds:-				
Pitch improvements	24,798	(18,164)	-	6,634
500 club	496	254	-	750
Benches	890	(890)	-	-
Planters	150	(150)	-	-
French drains	-	(6,048)	6,048	-
Total restricted funds	26,334	(24,998)	6,048	7,384
Total charity funds	74,827	(39,198)	-	35,629

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2024

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	249,980	(264,180)		(14,200)
Restricted funds:-				
Pitch improvements		(18,164)		(18,164)
500 club	254	-	-	254
Benches	-	(890)	-	(890)
Planters		(150)	-	(150)
French drains	30,000	(36,048)	-	(6,048)
	280,234	(319,432)	-	(39,198)

19 Details of transfers between funds in

The transfers shown in note 17 above are:-

	2024 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(3,809)
To/(from) Designated Fixed Asset Funds	(2,239)
To/(from) Restricted Revenue Funds	6,048
To/(from) Patio improvements, benches and bins	
Net transfers	-

Transfers comprise the release of fixed asset funds to unrestricted revenue funds representing an amount to offset the depreciation cost of assets funded by grants.

20 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

21 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

22 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants from government and public bodies				
South Gloucestershire Council Community Infrastructure Levy	-	30,000	30,000	-
South Gloucestershire council MAF grant	-	-	-	1,040
Total public sector revenue grants	-	30,000	30,000	1,040

All the grants in the prior year were unrestricted.

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Prior Year	-	1,040	1,040

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	475	-	475	-
Football Foundation re pitch improvements	-	-	-	24,798
Total private sector revenue grants	475	-	475	24,798

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2023	2023	2023	
		£	£	£	
Prior Year		-	24,798	24,798	
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	A1	475	30,000	30,475	25,838
Prior year					
		Unrestricted Funds 2023	Restricted Funds 2023	Prior Year Total Funds 2023	
		£	£	£	
Total Donations, Grants and Legacies	A1	-	25,838	25,838	

23 Income from charitable activities - Trading Activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
		2024	2024	2024	2023
		£	£	£	£
Primary purpose and ancillary trading					
Bar Sales		119,540	-	119,540	113,703
Premises hire (indoor and outdoor)		75,099	-	75,099	68,512
Catering and refreshments		53,798	-	53,798	42,981
Total Primary purpose and ancillary trading		248,437	-	248,437	225,196

24 Total Income from charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total income from charitable trading		248,437	-	248,437	225,196
Total from charitable activities	A2	248,437	-	248,437	225,196

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

25 Income from other, non charitable, trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
500 club		-	254	254	282
Total from other activities	A3	-	254	254	282

All the income in the prior year was unrestricted.

Income from other, non charitable, trading activities - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	-	282	282

26 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Bank Interest Receivable		1,068	-	1,068	344
Total investment income	A4	1,068	-	1,068	344

27 Other income and gains

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Current year					
Sundry other income		-	-	-	292
other donations re property expense		-	-	-	528
Total other income	A5	-	-	-	820

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

28 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2024	2024	2024	2023
		£	£	£	£
Gross wages and salaries - charitable activities		17,824	-	17,824	18,415
Defined contribution pension costs - charitable activities		348	-	348	365
Travel and Subsistence - Charitable Activities		41	-	41	196
Total direct spending	B2a	18,213	-	18,213	18,976

29 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2024	2024	2024	2023
		£	£	£	£
Bar purchases		50,711	-	50,711	52,255
Food purchases		15,766	-	15,766	17,134
Grounds maintenance		10,592	55,252	65,844	34,583
Gross wages and salaries - charitable trading activities		63,606	-	63,606	51,947
Total charitable trading costs	B2b	140,675	55,252	195,927	155,919

<i>Prior Year</i>		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
		2023	2023	2023	
		£	£	£	
Grounds maintenance		16,709	17,874	34,583	
Total charitable trading costs	B2b	138,045	17,874	155,919	

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

30 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
<i>Premises Expenses</i>				
Rates and water charges	3,633	-	3,633	4,279
Light heat and power	27,868	-	27,868	17,503
Cleaning and waste management	16,220	-	16,220	16,059
Premises repairs, renewals and maintenance	27,979	-	27,979	19,867
Television services	4,614	-	4,614	5,059
<i>Administrative overheads</i>				
Computer and telephone	1,367	-	1,367	1,211
Stationery, printing and postage	1,085	-	1,085	642
Subscriptions	3,651	-	3,651	2,134
Sundry expenses	429	-	429	287
Entertainment	-	-	-	59
Insurances	4,651	-	4,651	4,987
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	5,312	-	5,312	2,393
<i>Financial costs</i>				
Bank charges	3,038	-	3,038	2,676
Interest on credit	-	-	-	278
Depreciation & Amortisation in total for	4,645	-	4,645	5,741
Support costs before reallocation	104,492	-	104,492	83,175
Total support costs - Current Year	104,492	-	104,492	83,175
<i>Prior Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Prior Year Total Funds	
	2023	2023	2023	
	£	£	£	
<i>Premises Expenses</i>				
Premises repairs, renewals and maintenance	19,553	314	19,867	
Support costs before reallocation	82,861	314	83,175	
Total support costs - Prior Year	82,861	314	83,175	

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

31 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	800	-	800	800
Total Governance costs	800	-	800	800

All the expenditure in the prior year was unrestricted.

32 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	18,213	-	18,213	18,976
Total charitable trading costs	B2b	140,675	55,252	195,927	155,919
Total support costs	B2d	104,492	-	104,492	83,175
Total Governance costs	B2e	800	-	800	800
Total charitable expenditure	B2	264,180	55,252	319,432	258,870

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2023	2023	2023	
		£	£	£	
Total direct spending	B2a	18,976	-	18,976	
Total charitable trading costs	B2b	138,045	17,874	155,919	
Total support costs	B2d	82,861	314	83,175	
Total Governance costs	B2e	800	-	800	
Total charitable expenditure	B2	240,682	18,188	258,870	

Accounts

Company Registration Number - 07264161

The Charity Registration Number is :- 1139412

Pomphrey Hill Community Sports Association

Report and Accounts

31 March 2023

Pomphrey Hill Community Sports Association

Report and accounts for the year ended 31 March 2023

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	6
Independent Examiner's Report	7
<i>Funds Statements:-</i>	
Statement of Financial Activities	9
Statement of Financial Activities - Prior Year statement	10
Movements in funds	12
Revenue Funds	12
Fixed Asset funds	12
Income and Expenditure account	13
Summary of funds	12
Balance sheet	14
Notes to the accounts	15

ANNUAL TRUSTEE REPORT: APRIL 2022 - MARCH 2023

The Management Committee presents its directors' report and audited financial statements for the year ending 31 March 2023

REFERENCE and ADMINISTRATIVE INFORMATION

Charity Name: Pomphrey Hill Community Sports Association

Charity Registration Number: 1139412

Company Registration Number: 07264161

Registered Office and Operational Address: The Sports Pavilion, Pomphrey Hill Playing Fields, Pomphrey Hill, Mangotsfield, Bristol BS16 9NF

Management Committee

Mr T Mooney - chair

Mr D Yates - vice chair

Mr M Norris - treasurer

Mr P Britton

Mr S Foyle

Mr T Smurthwaite

M/s A Baker

M/s S Williams (appointed 11/01/2023)

Secretary

M/s A Baker

Members

Mr D Miller

Mr C Showering

Mr I Coles

Independent Examiner- Susan Rickerby, Chartered Accountant, Lloydbottoms Ltd, Chartered Accountants, 118 High Street, Staple Hill, Bristol BS16 5HH

Bankers - CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent. ME19 4JQ

STRUCTURE GOVERNANCE and MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 25 May 2010 and registered as a charity on 21 December 2010, and amended on 29 March 2022. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

Recruitment and Appointment of Management Committee

The Charity is made up of affiliated sports organisations who nominate directors to act as a Management Committee with the overall responsibility of running the organisation and making key decisions. The directors of the company are also charity trustees for the purposes of charity law and

under the company's Articles are known as members of the Management Committee. The trustees are all individuals. From time to time, we also have the odd independent person, not attached to any affiliated organisation, who are prepared to serve as a director/trustee. The ethos of balancing the number of trustees who are independent from the clubs involved with the association continues will always be a slight issue but even with a leaning towards trustees from the sports organisations, those who are involved are generally able to look at things with a relatively balanced and unbiased view so that the interests of the wider community are taken into consideration alongside those of the clubs. All members of the Management Committee give their time voluntarily and receive no benefits from the charity.

Under the Articles of Association, at each AGM, one quarter of the directors must retire from office. However, the Articles do permit a director who is retiring to be re-elected for a further period with a recommendation from the remaining directors of the Management Committee. We do see a turnover of directors, so that the Management Committee does not remain stagnant and fresh blood is introduced with different ideas.

The more traditional business skills are well represented on the Management Committee and to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills and in the event of a particular skill being lost due to retirements, we would look to individuals with similar skills to those lost for election to the Management Committee.

Members of the Management Committee

The Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year, and where applicable, their dates of appointment or resignation during the year, are shown above on page 1.

Director/Trustee Induction and Training

Most trustees are already familiar with the practical work of the Charity having been encouraged to join by affiliated organisations of which they are active members, so are reasonably familiar with activities across the sites.

A Q&A pack has been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee". This is distributed to all new trustees along with copies the Governance paperwork relating to the Charity.

Members

In addition to the Management Committee, each affiliated organisation is also asked to select Members to the Charity. This therefore creates a different group of people whose responsibility it is to;

- provide an independent oversight or challenge to the Management Committee
- voice opinions about the running of the Charity
- vote on decisions at AGM's and other general meetings. Whilst not entitled to vote in Management Committee meetings, they can still attend on invite

The Members who served the Charity during the year in question are set out on page 1 of this document.

Risk Management

Where required, systems or procedures have been established to mitigate the risks the Charity faces. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. Procedures are in place to ensure compliance with those policies we have in place. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity. A previous review of the Charity's policies identified several gaps which have now been filled & we now have several new policies agreed by the trustees and which have been implemented.

Organisational Structure

The Management Committee meets monthly and is responsible for the strategic direction and policy of the charity. At present the Committee has eight members from a variety of professional backgrounds relevant to the work of the charity. From time to time, individuals such as staff and personnel from South Gloucestershire Council and other individuals with an interest in a subject to be discussed can be invited to attend and speak but are not entitled to vote.

A scheme of delegation is in place. Day to day responsibility for the operational management across the site rests with a paid Centre Manager who provides a detailed report to the monthly meetings around what has happened on site, particularly from a maintenance perspective. The Centre Manager is also responsible for individual supervision of the staff team and is one of 2 contracted members of staff. The remainder of the staff team who either work in the bar or the hatch area are on zero hours contracts.

OUR AIMS and OBJECTIVES

Our charity's purposes as set out in the objects contained in the company's memorandum and articles of association are to:

- promote for the inhabitants of Mangotsfield and the wider surrounding area the provision of facilities for, recreation, sport or other leisure time occupation of individuals who have need of such facilities and for the public at large in the interests of healthy life styles, social welfare and with the object of increasing accessibility and of advancing education, sport and improving the condition of life of the said inhabitants
- establish or to secure the establishment of a community building and to maintain and manage such a building for all activities promoted by Pomphrey Hill Community Sports Association

Our aims fully reflect the purposes that the charity was set up to further.

The focus of our work

The main activities across both sites continues to be the provision of wide-ranging sporting and other physical activities available to the wider local community. We are always seeking ways to realise the full potential of the sites thereby strengthening the communities of Mangotsfield, Emerson's Green, Downend, Bromley Heath and surrounding areas in ensuring that people of all races, abilities, gender, sexuality, and backgrounds are valued and able to participate on equal terms within the centre's activities thereby building a fair, prosperous, healthy and cohesive community in which everyone has a stake. We aim to achieve this in a safe, friendly and positive environment for all.

PUBLIC BENEFIT STATEMENT

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

How our activities deliver Public Benefit

Our main activities and who we help are described below.

Who used and benefited from our services?

There is a diverse group of people who benefit from using facilities up at Pomphrey Hill Community Sports Association and across both sites. These include:

- football clubs who encourage the strong involvement of both the youth and adult community (boys & men)
- a girls and ladies football club has added to the diversity on offer
- a cricket club where again we see the strong involvement of both a youth and adult community (both male & female)
- a local running club and a popular Park Run venue on Saturday mornings

- an outside play area for children
- outside hatch and patio area offering tea and coffee facilities and small snacks
- 2 inside function rooms which can be hired out for classes during the day and functions during the evenings

Ensuring our work delivers our aims

We review our aims, objectives and activities on a regular basis. This review looks at what we have achieved and the outcomes of our work in the previous months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes.

Now in our 13th year, the management of the building and overall facilities has returned to a relatively settled state following the pandemic. We continue to have on-going reviews of all maintenance contracts to ensure that these are in place and where possible offer best value for money to the association. These are held with the centre manager alongside the identified trustees having overall responsibility for this aspect of the running of the facility. As such the buildings will continue to be maintained to the high standard users have become used to.

Priorities continue to be promoting the Association and the facilities available for hire to both local groups and private hirers and to develop the sporting aspect of the site, and whenever possible, encourage a greater variety of sports, to cater for the needs of the wider community. Activities to further these aims remain very much as they have in previous years and are unlikely to change greatly as the overall aims and of the objectives of the Association remain as set out previously. They are as follows;

- Continued promotion and advertising of the building and grounds to make sure that the use of the facility is maximised to the benefit of the local community, to both groups and individuals
- Ongoing promotion by the individual clubs to encourage those in the local community to become involved in a variety of sporting activities at an affordable cost and in a non-discriminatory environment
- Maintaining links with the local secondary school and encouraging the ten cluster primary schools in the area to make use of open space available
- Ensuring that the bar facilities are maintained to the high standard people have come to expect. An important part of this is hiring the right bar staff to meet the needs of those using the facility and to make sure that they are able to offer assistance to hirers where necessary
- The Sports Bar when in use has encouraged more togetherness for all the clubs and teams using the facilities and has allowed them to have their own space to meet socially after matches. During the week when not in use by the clubs it is a valuable space for local community users to hire as well as offering an ideal space for businesses to hire for training and meeting purposes
- Demand for the Function Room continues to grow. This has been achieved namely through a mixture of marketing, word of mouth, people attending other functions and then hiring as a result of spending time in the room and some who just "drop in" for a look. The lovely aspect of this room makes it a popular venue for all types of function and the continuing efforts of staff and trustees to ensure it is kept in a good state of repair will only add to this
- The continued provision of catering for those using the premises at competitive prices as required

ACHIEVEMENTS

The Management Committee has seen the utilisation of facilities and its income streams increase to pre pandemic levels, and whilst it has been challenging, it remains a major achievement, particularly with many businesses in the hospitality industry collapsing.

The trustees are constantly on the lookout for funding to improve facilities at the site & we have been very fortunate to be granted Section 106 Funding from SGC for the redevelopment of the French Drains. This funding will not be received until 2023/24 financial year, but once in place should help the drainage on the site, thereby improving overall utilisation of the pitches throughout the year. We also received during the course of the year, the second instalment of our Football Foundation funding to improve the overall quality of the football pitches.

The number of teenagers being employed by the Charity across the year continues to increase and is giving opportunities to young people in community to gain invaluable work experience. The trustees at the end of the year have also recruited an experienced bar manager, which we hope will improve further our bar sales and its efficiency as we look to provide detailed training to the staff we employ.

FINANCIAL REVIEW

The trustees continue to review regularly its income and expenditure and where possible we seek to increase its income streams whilst maintaining strict control on all expenditure going out. The year has felt as though we have returned to normality following a couple of lean years attributable to the pandemic.

Headline figures indicate a deficit of £6,390 was made for the year in question, reducing our net worth to £74,827. However, the restricted funds in our accounts masks the true position which is more like a trading deficit for the year of £14,322. A discrepancy in the VAT owing on the hatch and not receiving 3 months invoices from our new electricity supplier have meant an increase in the accrued liabilities and contributed to this increased deficit. There are sufficient funds in the Charity's reserve accounts to meet the challenge this deficit could have posed.

At the year end, we still have £26,334 Restricted Funds in our accounts to be spent, the majority of which needs to be spent on Ground Improvements across the site.

Having just come out of the pandemic, a fresh set of challenges now poses itself in the form of high inflation and a longer period of higher prices (particularly the increase in the unit cost of energy), so even stricter control will need be exercised on all expenditure for the foreseeable future.

Principal Funding Sources

Bar sales has traditionally been our principal income source, accounting for 50% of our annual income. These were significantly impaired during the pandemic, but for the 2022/23 financial year, we can see that sales have returned to 50% of our charitable activities & reflective of Charity's ability to bounce back. Increases in premises hire during the year are also proof that the Charity is operating at its previous if not slightly higher levels. The Charity did though experience a drop in its hatch income, which did soar in the pandemic & was a great source of additional income when we most needed it.

Reserves Policy

The Charity has a requirement under the terms of its lease with South Gloucestershire Council (SGC) to maintain a Reserves account in a sum of not less than £3,500 to provide for payment of cost of maintenance to the site. As we have 2 leases across our sites, this relates to us maintaining a total sum of £7,000 in the account.

Plans for Future Periods

The Charity plans to continue all the activities outlined above in the short term subject to regular reviews as to performance. We will continue to look at ways at increasing both the capability and efficiency across the sites and searching for various sources of funding to help us in the process.

Responsibilities of the Management Committee

Company law requires the Management Committee to prepare financial statements for each financial year which gives a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of funds, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis

The Management Committee is responsible for maintaining 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 1985. The Management Committee is 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.

Method of Preparation of Accounts – Small Company Provisions

The financial statements are set out on pages 9 to 29.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Management Committee on 9th October 2023 and signed on its behalf by:



MIKE NORRIS - TREASURER

Pomphrey Hill Community Sports Association

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 28 for the year ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Pomphrey Hill Community Sports Association

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2023 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Accountant;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Susan Rickerby - Independent Examiner

Chartered Accountant

118 High Street
Staple Hill
Bristol
South Gloucestershire
BS16 5HH

This report was signed on 11 October /2023

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	-	25,838	25,838	60,648
Charitable activities	A2	225,196	-	225,196	186,674
Other trading activities	A3	-	282	282	214
Investments	A4	344	-	344	9
Other	A5	820	-	820	854
Total income	A	226,360	26,120	252,480	248,399
Expenditure on:					
Charitable activities	B2	240,682	18,188	258,870	222,911
Total expenditure	B	240,682	18,188	258,870	222,911
Net income for the year		(14,322)	7,932	(6,390)	25,488
Transfers between funds	C	556	(556)	-	-
Net income after transfers	A-B-C	(13,766)	7,376	(6,390)	25,488
Net movement in funds		(13,766)	7,376	(6,390)	25,488
Reconciliation of funds:-					
Total funds brought forward	E	62,259	18,958	81,217	55,729
Total funds carried forward		48,493	26,334	74,827	81,217

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 28 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2023

Pomphrey Hill Community Sports Association - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	21,771	38,877	60,648
Charitable activities	A2	186,674	-	186,674
Other trading activities	A3	-	214	214
Investments	A4	9	-	9
Other	A5	854	-	854
Total income	A	209,308	39,091	248,399
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	199,713	23,198	222,911
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	199,713	23,198	222,911
Net gains on investments	B4	-	-	-
Net income for the year		9,595	15,893	25,488
Transfers between funds	C	(1,015)	1,015	-
Net income after transfers		8,580	16,908	25,488
Net movement in funds		8,580	16,908	25,488
Reconciliation of funds:-				
Total funds brought forward	E	53,679	2,050	55,729
Total funds carried forward		62,259	18,958	81,217

These figures have been restated to show the capital grant received for the playound which had previously been offset against the purchase of fixed assets costs.

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 28 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2023

Pomphrey Hill Community Sports Association - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	(6,390)	25,488
Resources applied on functional fixed assets	(4,095)	(6,598)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(10,485)</u>	<u>18,890</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 28 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2023

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	51,430	18,958	70,388	42,580
Recognised gains and losses before transfers	(14,322)	7,932	(6,390)	25,488
	37,108	26,890	63,998	68,068
(From)/To unrestricted revenue funds	3,313	(556)	2,757	2,320
Closing revenue funds	40,421	26,334	66,755	70,388
Fixed asset funds	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 April	10,829	-	10,829	13,149
Transfer (to)/from revenue funds	(2,757)	-	(2,757)	(2,320)
At 31 March	8,072	-	8,072	10,829

The purposes of the transfers to fixed asset funds are described in Note 20 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	40,421	26,334	66,755	70,388
Fixed asset funds	8,072	-	8,072	10,829
Total funds	48,493	26,334	74,827	81,217

The notes attached on pages 15 to 28 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2023

Pomphrey Hill Community Sports Association Income and Expenditure Account for the year ended 31 March 2023 as required by the Companies Act 2006

	2023 £	2022 £
Income		
Income from operations	251,316	247,536
Investment income and interest		
Interest receivable	344	9
Other operating income	820	854
Gross income in the year before exceptional items	252,480	248,399
Gross income in the year including exceptional items	252,480	248,399
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	252,051	215,792
Depreciation and amortisation	5,741	6,277
Governance costs	800	800
Interest payable	278	42
Total expenditure in the year	258,870	222,911
Net income before tax in the financial year	(6,390)	25,488
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(6,390)	25,488
Retained surplus for the financial year	(6,390)	25,488

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 28 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Balance Sheet as at 31 March

	Note	SORP Ref	2023 £	2022 £
Fixed assets		A		
Tangible assets	10	A2	17,448	19,094
Current assets		B		
Stocks		B1	2,024	2,910
Debtors	12	B2	13,162	14,137
Cash at bank and in hand		B4	69,705	61,027
Total current assets			<u>84,891</u>	<u>78,074</u>
Creditors: amounts falling due within one year	13	C1	<u>(27,512)</u>	<u>(15,951)</u>
Net current assets			57,379	62,123
The total net assets of the charity			<u>74,827</u>	<u>81,217</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	17	D2	26,334	18,958
			26,334	18,958
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	40,421	51,430
			40,421	51,430
Designated Funds				
Designated Fixed Asset Funds	17	D3	<u>8,072</u>	<u>10,829</u>
			8,072	10,829
Total charity funds			<u>74,827</u>	<u>81,217</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



M NORRIS

Trustee

Approved by the board of trustees on 9/10/2023

The notes attached on pages 15 to 28 form an integral part of these accounts.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues and hire fees. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers, work carried out in respect of services provided to customers, and grants and donations receivable.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2023

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Property improvements	15 % reducing balance
Plant and machinery	25 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

The asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

This is only being applied to grant funded assets acquired since 1 April 2020.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2023

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is recoverable by the charity, and is therefore not included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	5,741	6,277
Pension costs	365	329

5 Interest payable

	2023	2022
	£	£
Interest on credit	278	42

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2023

6 Staff costs and emoluments

<i>Salary costs</i>	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	70,362	53,694
Employer's National Insurance for all staff	-	381
Employer's operating costs of defined contribution pension schemes	365	329
Total salaries, wages and related costs	70,727	54,404

<i>Numbers of full time employees or full time equivalents</i>	2023	2022
The average number of total staff employed in the year was	24	19

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities - Bar staff	2	2
Engaged on charitable activities - Hatch staff	2	2
Engaged on management and administration	1	1

The estimated full time equivalent number of all staff employed as above	5	5
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Advance bookings	6,787	6,787	7,732	7,732
Total	6,787	6,787	7,732	7,732

	2023	2022
	£	£
These deferrals are included in creditors	7,732	6,787

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Advance bookings	-	-	6,787	6,787
Total	-	-	6,787	6,787

These deferrals are included in creditors	6,787	-
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Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2023

10 Tangible fixed assets

<i>Current Year</i>	Property improvements	Equipment	Playground/ outside assets	Total
	£	£	£	£
Cost				
At 1 April 2022	3,003	25,207	23,171	51,381
Additions	-	3,539	556	4,095
At 31 March 2023	3,003	28,746	23,727	55,476
Depreciation				
At 1 April 2022	2,441	16,264	13,582	32,287
Charge for the year	84	3,121	2,536	5,741
At 31 March 2023	2,525	19,385	16,118	38,028
Net book value				
At 31 March 2023	478	9,361	7,609	17,448
At 31 March 2022	562	8,943	9,589	19,094

<i>Prior Year</i>	Property improvements	Equipment	Playground/ outside assets	Total
	£	£	£	£
Cost				
01 April 2021	3,003	19,432	22,348	44,783
Additions	-	5,775	823	6,598
31 March 2022	3,003	25,207	23,171	51,381
Depreciation				
01 April 2021	2,342	13,891	9,777	26,010
Charge for the year	99	2,373	3,805	6,277
31 March 2022	2,441	16,264	13,582	32,287
Net book value				
31 March 2022	562	8,943	9,589	19,094
31 March 2021	661	5,541	12,571	18,773

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2023

11 Stocks & Work in Progress	2023	2022
	£	£
Stocks before write downs	2,024	2,910
	<u>2,024</u>	<u>2,910</u>

Analysis of the carrying value of stocks and work in progress by activities

	Stocks	
	2023	2022
	£	£
Activity		
Primary purpose and ancillary trading	2,024	2,910
	<u>2,024</u>	<u>2,910</u>

12 Debtors	2023	2022
	£	£
Trade debtors	7,356	8,218
Prepayments and accrued income	5,806	5,919
	<u>13,162</u>	<u>14,137</u>

13 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	7,994	8,865
Accruals	6,357	3,003
Deferred Income - Unrestricted & designated funds	7,732	6,787
Finance lease and HP contracts	-	3,902
PAYE, NIC VAT and other taxes	4,770	(7,249)
Other creditors	659	643
	<u>27,512</u>	<u>15,951</u>

14 Income and Expenditure account summary	2023	2022
	£	£
At 1 April 2022	81,217	55,729
Surplus after tax for the year	(6,390)	25,488
At 31 March 2023	<u>74,827</u>	<u>81,217</u>

15 No related party transactions

There were no transactions with related parties in the year.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2023

16 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	9,376	8,072	-	17,448
Current Assets	58,557		26,334	84,891
Current Liabilities	(27,512)	-	-	(27,512)
	40,421	8,072	26,334	74,827

At 1 April 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	8,265	10,829	-	19,094
Current Assets	59,116	-	18,958	78,074
Current Liabilities	(15,951)	-	-	(15,951)
	51,430	10,829	18,958	81,217

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 See Note 18 £	Transfers between funds in 2023 See Note 19 £	Funds carried forward to 2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	51,430	(14,322)	3,313	40,421
Designated Fixed Asset Funds	10,829	-	(2,757)	8,072
Total unrestricted and designated funds	62,259	(14,322)	556	48,493
Restricted funds:-				
Pitch improvements	17,874	6,924	-	24,798
500 club	214	282	-	496
Benches	213	677	-	890
Bins	657	(101)	(556)	-
Planters	-	150	-	150
Total restricted funds	18,958	7,932	(556)	26,334
Total charity funds	81,217	(6,390)	-	74,827

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2023

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	226,360	(240,682)		(14,322)
Restricted funds:-				
Pitch improvements	24,798	(17,874)		6,924
500 club	282	-	-	282
Benches	890	(213)	-	677
Bins	-	(101)	-	(101)
Planters	150	-	-	150
	252,480	(258,870)	-	(6,390)

19 Details of transfers between funds in

The transfers shown in note 17 above are:-

	2023
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	3,313
To/(from) Designated Fixed Asset Funds	(2,757)
To/(from) Patio improvements, benches and bins	(556)
Net transfers	-

Transfers comprise the release of fixed asset funds to unrestricted revenue funds representing an amount to offset the depreciation cost of assets funded by grants.

20 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

21 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

22 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants from government and public bodies				
South Gloucestershire Council small business Covid grants	-	-	-	19,381
South Gloucestershire council MAF grant	-	1,040	1,040	3,503
Coronavirus Job Retention scheme	-	-	-	1,767
Total public sector revenue grants	-	1,040	1,040	24,651

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior Year	21,148	3,503	24,651

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	-	-	623
Football Foundation re pitch improvements	-	24,798	24,798	19,374
Enovert re pathway improvements	-	-	-	16,000
Total private sector revenue grants	-	24,798	24,798	35,997

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
Prior Year	623	35,374	35,997

Total Donations, Grants and Legacies

Current year	Unrestricted Funds	Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Total Donations, Grants and Legacies A1	-	25,838	25,838	60,648
Prior year	Unrestricted Funds	Restricted Funds	Prior Year Total Funds	
	2022	2022	2022	
	£	£	£	
Total Donations, Grants and Legacies A1	21,771	38,877	60,648	

23 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2023	2023	2023	2022
	£	£	£	£
Primary purpose and ancillary trading				
Bar Sales	113,703	-	113,703	77,164
Premises hire (indoor and outdoor)	68,512	-	68,512	59,017
Catering and refreshments	42,981	-	42,981	50,493
Total Primary purpose and ancillary trading	225,196	-	225,196	186,674

24 Total Income from charitable activities

Current year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Total income from charitable trading	225,196	-	225,196	186,674
Total from charitable activities A2	225,196	-	225,196	186,674

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

25 Income from other, non charitable, trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
500 club		-	282	282	214
Total from other activities	A3	-	282	282	214

All the income in the prior year was unrestricted.

Income from other, non charitable, trading activities - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	-	214	214

26 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Bank Interest Receivable		344	-	344	9
Total investment income	A4	344	-	344	9

27 Other income and gains

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Current year					
Sundry other income		292	-	292	-
Insurance claims - Revenue items		-	-	-	615
other donations re property expense		528	-	528	239
Total other income	A5	820	-	820	854

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

28 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	18,415	-	18,415	17,383
Employers' NI - Charitable activities	-	-	-	381
Defined contribution pension costs - charitable activities	365	-	365	329
Travel and Subsistence - Charitable Activities	196	-	196	-
Total direct spending	18,976	-	18,976	18,093

B2a

29 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Bar purchases	52,255	-	52,255	36,288
Food purchases	17,134	-	17,134	11,572
Grounds maintenance	16,709	17,874	34,583	15,673
Gross wages and salaries - charitable trading activities	51,947	-	51,947	36,311
Total charitable trading costs	138,045	17,874	155,919	99,844

B2b

30 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Donations	-	-	-	1,800
Total grantmaking costs	-	-	-	1,800

B2c

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

31 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<i>Premises Expenses</i>				
Rates and water charges	4,279	-	4,279	1,103
Light heat and power	17,503	-	17,503	18,176
Cleaning and waste management	16,059	-	16,059	12,109
Premises repairs, renewals and maintenance	19,553	314	19,867	48,821
Television services	5,059	-	5,059	4,305
<i>Administrative overheads</i>				
Computer and telephone	1,211	-	1,211	1,206
Stationery, printing and postage	642	-	642	592
Subscriptions	2,134	-	2,134	1,357
Advertising and marketing	-	-	-	501
Sundry expenses	287	-	287	294
Entertainment	59	-	59	77
Insurances	4,987	-	4,987	1,030
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	2,393	-	2,393	4,601
<i>Financial costs</i>				
Bank charges	2,676	-	2,676	1,883
Interest on credit	278	-	278	42
Depreciation & Amortisation in total for	5,741	-	5,741	6,277
Support costs before reallocation	82,861	314	83,175	102,374
Total support costs - Current Year	82,861	314	83,175	102,374
<i>Prior Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Prior Year Total Funds	
	2023	2023	2022	
	£	£	£	
<i>Premises Expenses</i>				
Premises repairs, renewals and maintenance	25,623	23,198	48,821	
Support costs before reallocation	79,176	23,198	102,374	
Total support costs - Prior Year	79,176	23,198	102,374	

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

32 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	800	-	800	800
Total Governance costs	800	-	800	800

All the expenditure in the prior year was unrestricted.

33 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	18,976	-	18,976	18,093
Total charitable trading costs	B2b	138,045	17,874	155,919	99,844
Total grantmaking costs	B2c	-	-	-	1,800
Total support costs	B2d	82,861	314	83,175	102,374
Total Governance costs	B2e	800	-	800	800
Total charitable expenditure	B2	240,682	18,188	258,870	222,911

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2022	2022	2022
		£	£	£
Total direct spending	B2a	18,093	-	18,093
Total charitable trading costs	B2b	99,844	-	99,844
Total grantmaking costs	B2c	1,800	-	1,800
Total support costs	B2d	79,176	23,198	102,374
Total Governance costs	B2e	800	-	800
Total charitable expenditure	B2	199,713	23,198	222,911

Accounts

Company Registration Number - 07264161

The Charity Registration Number is :- 1139412

Pomphrey Hill Community Sports Association

Report and Accounts

31 March 2022

Pomphrey Hill Community Sports Association

Report and accounts for the year ended 31 March 2022

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	6
Independent Accountant's Report	7
<i>Funds Statements:-</i>	
Statement of Financial Activities	9
Statement of Financial Activities - Prior Year statement	10
Movements in funds	11
Revenue Funds	12
Fixed Asset funds	12
Income and Expenditure account	13
Summary of funds	12
Balance sheet	14
Notes to the accounts	15

DRAFT ANNUAL TRUSTEE REPORT – APRIL 2021 – MARCH 2022

The Management Committee presents its directors' report and audited financial statements for the year ending 31 March 2022

REFERENCE and ADMINISTRATIVE INFORMATION

Charity Name: Pomphrey Hill Community Sports Association

Charity Registration Number: 1139412

Company Registration Number: 07264161

Registered Office and Operational Address: The Sports Pavilion, Pomphrey Hill Playing Fields, Pomphrey Hill, Mangotsfield, Bristol BS16 9NF

Management Committee

Mr P Britton chair

Mr T Mooney vice chair

Mr M Norris treasurer

Mr S Foyle

Mr D Yates (appointed 04/06/2021)

Mr T Smurthwaite (appointed 10/01/2022)

M/s A Baker (appointed 14/06/2022)

Mr A Kettle (retired 13/09/2021)

Mr J Andrews-Britton (retired 12/09/2022)

Mrs L King (retired 12/09/2022)

Secretary

Mrs H Norley

Members

Mr D Miller

Mr C Showering

Mr I Coles

Independent Examiner – Susan Rickerby, Chartered Accountant, Lloydbottoms Ltd, Chartered Accountants, 118 High Street, Staple Hill, Bristol BS16 5HH

Bankers – CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

STRUCTURE GOVERNANCE and MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 25 May 2010 and registered as a charity on 21 December 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

Following a review of our Articles of Association, we had identified that some of the clauses to our Constitution appeared to be over burdensome for a small company. Working with CVS South Glos, a local voluntary charitable organisation with experience in governance matters, the clauses in question were amended at an EGM on 29th March 2022 to provide more clarity and less ambiguity to someone reading the document.

Recruitment and Appointment of Management Committee

The Charity is made up of affiliated sports organisations who nominate directors to act as a Management Committee with the overall responsibility of running the organisation and making key decisions. The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. The trustees are all individuals. From time to time, we also have the odd independent person, not attached to any affiliated organisation, who are prepared to serve as a director/trustee. The ethos of balancing the number of trustees who are independent from the clubs involved with the association continues will always be a slight issue but even with a leaning towards trustees from the sports organisations, those who are involved are generally able to look at things with a relatively balanced and unbiased view so that the interests of the wider community are taken into consideration alongside those of the clubs. All members of the Management Committee give their time voluntarily and receive no benefits from the charity.

Under the Articles of Association, at each AGM, one quarter of the directors must retire from office. However, the Articles do permit a director who is retiring to be re-elected for a further period with a recommendation from the remaining directors of the Management Committee. We do see a turnover of directors, so that the Management Committee does not remain stagnant and fresh blood is introduced with different ideas.

The more traditional business skills are well represented on the Management Committee and in an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills and in the event of particular skills being lost due to retirements, we would look to individuals with similar skills to those lost for election to the Management Committee.

Members of the Management Committee

The Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year, and where applicable, their dates of appointment or resignation during the year, are shown above on page 1.

Director/Trustee Induction and Training

Most trustees are already familiar with the practical work of the Charity having been encouraged to join by affiliated organisations of which they are active members, so are reasonably familiar with what happens across the sites.

A Question and Answer pack has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee". This is distributed to all new trustees along with copies the Governance paperwork relating to the Charity.

Members

In addition to the Management Committee, each affiliated organisation is also asked to select Members to the Charity. This therefore creates a different group of people whose responsibility it is to;

- provide an independent oversight or challenge to the Management Committee
- voice opinions about the running of the Charity
- vote on decisions at AGM's and other general meetings. Whilst not entitled to vote in Management Committee meetings, they can still attend on invite

The Members who served the Charity during the year in question are set out on page 1 of this document.

Risk Management

Where appropriate, systems or procedures have been established to mitigate the risks the Charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with those policies we have in place. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity. During our recent review we have identified that we have several gaps in our suite of policies. The trustees have agreed to look at the gap analysis in the next 12 months and work on implementing new policies for the Charity to close the gap

Organisational Structure

The Management Committee meets on a monthly basis and is responsible for the strategic direction and policy of the charity. At present the Committee has seven members from a variety of professional backgrounds relevant to the work of the charity. The Secretary also sits on the Committee but has no voting rights. From time to time, individuals such as staff from South Gloucestershire Council and other individuals with an interest in a subject to be discussed can also be invited to attend and speak but not vote.

A scheme of delegation is in place and day to day responsibility for the operational management across the site rests with a paid Centre Manager who provides a detailed report to the monthly meetings around what has happened on site, in particular from a maintenance perspective. The Centre Manager is also responsible for individual supervision of the staff team and is one of 2 contracted members of staff along with the Bar Manager. The remainder of the staff team who either work in the bar or the hatch area are on zero hours contracts

OUR AIMS and OBJECTIVES

Our charity's purposes as set out in the objects contained in the company's memorandum and articles of association are to:

- promote for the inhabitants of Mangotsfield and the wider surrounding area the provision of facilities for, recreation, sport or other leisure time occupation of individuals who have need of such facilities and for the public at large in the interests of healthy life styles, social welfare and with the object of increasing accessibility and of advancing education, sport and improving the condition of life of the said inhabitants
- establish or to secure the establishment of a community building and to maintain and manage such a building for all activities promoted by Pomphrey Hill Community Sports Association

Our aims fully reflect the purposes that the charity was set up to further.

The focus of our work

The main activities across both sites continues to be the provision of wide-ranging sporting and other physical activities available to the wider local community. We are always seeking ways to realise the full potential of the sites thereby strengthening the communities of Mangotsfield, Emerson's Green, Downend, Bromley Heath and surrounding areas in ensuring that people of all races, abilities, gender, sexuality and backgrounds are valued able to participate on equal terms within the centre's activities thereby building a fair, prosperous, healthy and cohesive community in which everyone has a stake. We aim to achieve this in a safe, friendly and positive environment for all.

Public Benefit statement

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

How our activities deliver Public Benefit

Our main activities and who we try to help are described below.

Who used and benefited from our services?

There is a diverse group of people who benefit from using facilities up at Pomphrey Hill Community Sports Association and across both sites. These include:

- several football clubs who encourage the strong involvement of both the youth and adult community
- the addition of a girls and ladies football club who use the facilities has added to the diversity on offer at the site
- a local cricket club where again we see the strong involvement of both a youth and adult community
- a local running club and a popular Park Run venue on Saturday mornings
- a children's outside play area
- outside hatch and patio area offering tea and coffee facilities and small snacks
- 2 inside function rooms which can be hired out for classes during the day and functions during the evenings

Ensuring our work delivers our aims

We review our aims, objectives and activities on a regular basis. This review looks at what we achieved and the outcomes of our work in the previous months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes.

Now in our 12th year, the management of the building and overall facilities continues to be relatively settled, although it has to be said, it hasn't been easy in the past 12/18 months due to the covid pandemic. We continue to have on-going reviews of all maintenance contracts to ensure that these are in place and where possible offer best value for money to the association. These are held with the centre manager alongside the identified trustees having overall responsibility for this aspect of the running of the facility. As such the buildings will continue to be maintained to the high standard users have become used to.

Priorities continue to be promoting the Association and the facilities available for hire to both local groups and private hirers and to develop the sporting aspect of the site and whenever possible encourage a greater variety of sports so as to cater for the needs of the community. Activities that the Association have undertaken to further these aims so as to benefit both the clubs who form the Association and the wider community continue to be varied but remain very much as they have in previous years and are unlikely to change greatly as the overall aims and of the objectives of the Association remain as set out previously. They are as follows;

- Continued promotion and advertising of the building and grounds to make sure that the use of the facility is maximised to the benefit of the local community – to both groups and individuals
- Ongoing promotion by the individual clubs to encourage those in the local community to become involved in a variety of sporting activities at an affordable cost and in a non-discriminatory environment
- Maintaining links with the local secondary school and encouraging the ten cluster primary schools in the area to make use of open space available
- Ensuring that the bar facilities are maintained to the high standard people have come to expect. An important part of this is hiring the right mix of bar staff to meet the needs of those using the facility and to make sure that they are all able to offer assistance to hirers wherever necessary. People using the facility on an ad hoc hire basis have been more than happy with the service they have received and on the very rare occasion when there has been an issue this has been dealt with promptly
- The Sports bar when in use has encouraged more togetherness for all the clubs and teams using the grounds and has allowed them to have their own space to meet socially after matches. During the week when not in use by the clubs it is a valuable space for local community users to hire as well as offering an ideal space for businesses to hire for training and meeting purposes
- Demand for the Function Room, in particular has grown as we came out of the covid pandemic. This has been achieved through number of actions, namely through a

mixture of marketing, word of mouth, people attending other functions and then hiring as a result of spending time in the room and some who just "drop in" for a look. The lovely aspect of this room makes it a popular venue for all types of function and the continuing efforts of staff and trustees to ensure it is kept in a good state of repair will only add to this

- The continued provision of catering for those using the premises at competitive prices as required

Achievements

The past 12 months has continued to be challenging, with much of our income streams impacted with the covid crisis. We have continued though to keep the Charity operating whilst offering an outside space for members of the general public to exercise and maintain their general wellbeing.

With the buildings closed to the public for part of the year, the trustees have taken the opportunity to use grant monies received to spruce up the site. New signage, new flooring to the Sports Bar, white rock cladding to the walls in the Sports Bar, work on the pump station, new chairs, new doors have all helped to leave potential hirers with a more favourable impression, whilst at the same time keeping maintenance of the site under control.

Being closed has also enabled the trustees to concentrate their efforts on non-operational matters. During the year the Constitution has been amended to provide less ambiguity to readers and we have also drawn up a 6 year plan to assist with our plans to improve both the capability and efficiency across our sites. This document should help us in particular when we look at further funding to improve all facilities at the sites. Already with the help of further funding from outside sources, we have spent £16k on Pathway Improvements thereby helping to improve the running surface for the Parkrun and the Running Club and have been granted £100k+ from the Football Foundation over the next 6 years to improve the football pitches across the sites. Smaller awards have also been used to spread our patio outside the hatch area, purchase some benches and buy some more bins due to increased activity across the sites.

The continued success of the hatch area is another achievement worth celebrating. Hatch sales continue to improve year on year following agreement to extend its opening hours. The increased popularity of the hatch area has also meant an increase in staff on our payroll. We have gone from employing 13 at the beginning of the year to 24 at the end and now provide employment to a number of youngsters giving them an opportunity to engage with the outside world and further their personal development ahead of their journey into further education

As a Charity we continue to encourage the use of the facility for those wanting to raise money for nominated charities and often ones that are close to their hearts by offering free use of either inside or outside facilities for such events and donating items for raffles etc.

FINANCIAL REVIEW

Against the continued backdrop of the covid pandemic, where sporting facilities and the hospitality trade in general have taken a huge hit, PHCSA has continued to survive. That we have is down to the prudent strategy of the trustees and site manager in looking to apply for whatever grants were available to support us while we were closed. In this respect, we received £19.4k in Business Support grants from SGC, which has certainly helped us in our struggles.

Through the Governments "furlough scheme", the Charity also benefitted from financial support so that we were able to retain bar staff and pay them 80% of their monthly wage packet. Support was received during the year to the sum of £1.8k, again beneficial to us.

At the same time, strict control has been maintained on all expenditure and where possible contracts were either delayed or reduced until the end of lockdown, to ensure the impact of the Charity's finances was limited as much as possible.

Nevertheless, the Charity, with the support of the funding available, has generated a very positive financial outcome for the year with a net increase in funds of just over £25,000. Although, this would indicate a very successful year, it must be noted that £18.5k of this surplus are in fact restricted funds, still to be used for our Grounds Improvement Scheme. This would however still seem to indicate a more than satisfactory year, given the circumstances.

By the end of the financial year, most of our income streams had returned to normal and we look forward to a calmer new financial year.

Principal Funding Sources

Prior to the covid pandemic, income from bar sales usually accounted for about 50% of our funding and supported by income from hatch sales, party hire and our regular users including the outside areas. During the 2021/22 financial year, overall income is still down (as per previous year) with bar sales still only amounting to c30%, but significantly more than the previous year, and reflective that we are beginning to get back to pre-covid levels. Our support income has however recovered somewhat quicker, partly down to how the hatch has performed but also that the other income streams have recovered quicker than bar sales. The shortfall in bar sales this year has again been helped by Business Support Grants from SGC and from repayments made by the Furlough Scheme.

Reserves Policy

The Charity has a requirement under the terms of its lease with South Gloucestershire Council (SGC) to maintain a Reserves account in a sum of not less than £3,500 to provide for payment of cost of maintenance to the site. As we have 2 leases across our sites, this relates to us maintaining a total sum of £7,000 in the account.

Plans for Future Periods

The Charity plans to continue all the activities outlined above in the short term subject to regular reviews as to performance. We will continue to look at ways at increasing both the capability and efficiency across the sites and searching for various sources of funding to help us in the process.

Responsibilities of the Management Committee

Company law requires the Management Committee to prepare financial statements for each financial year which gives a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of funds, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis

The Management Committee is responsible for maintaining 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 1985. The Management Committee is 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.

Auditors

Lloydbottoms Ltd continue to act as the charitable company's auditors. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the Management Committee on __ November 2022 and signed on its behalf by:

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	21,771	38,877	60,648	83,034
Charitable activities	A2	186,674	-	186,674	66,249
Other trading activities	A3	-	214	214	-
Investments	A4	9	-	9	7
Other	A5	854	-	854	-
Total income	A	209,308	39,091	248,399	149,290
Expenditure on:					
Charitable activities	B2	199,713	23,198	222,911	131,533
Total expenditure	B	199,713	23,198	222,911	131,533
Net income for the year		9,595	15,893	25,488	17,757
Transfers between funds	C	(1,015)	1,015	-	-
Net income after transfers	A-B-C	8,580	16,908	25,488	17,757
Net movement in funds		8,580	16,908	25,488	17,757
Reconciliation of funds:-					
Total funds brought forward	E	53,679	2,050	55,729	37,972
Total funds carried forward		62,259	18,958	81,217	55,729

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 29 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2022

Pomphrey Hill Community Sports Association - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	74,534	8,500	83,034
Charitable activities	A2	66,249	-	66,249
Other trading activities	A3	-	-	-
Investments	A4	7	-	7
Other	A5	-	-	-
Total income	A	140,790	8,500	149,290
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	126,533	5,000	131,533
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	126,533	5,000	131,533
Net gains on investments	B4	-	-	-
Net income for the year		14,257	3,500	17,757
Transfers between funds	C	1,450	(1,450)	-
Net income after transfers		15,707	2,050	17,757
Net movement in funds		15,707	2,050	17,757
Reconciliation of funds:-				
Total funds brought forward	E	37,972	-	37,972
Total funds carried forward		53,679	2,050	55,729

These figures have been restated to show the capital grant received for the playound which had previously been offset against the purchase of fixed assets costs.

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 29 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2022

Pomphrey Hill Community Sports Association - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022	2021
	£	£
Funds generated in the year as detailed in the SOFA	25,488	17,757
Resources applied on functional fixed assets	(6,598)	(3,260)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>18,890</u>	<u>14,497</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 29 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2022

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	40,530	2,050	42,580	21,890
Recognised gains and losses before transfers	9,595	15,893	25,488	17,757
	50,125	17,943	68,068	39,647
(From)/To unrestricted revenue funds	1,305	1,015	2,320	2,933
Closing revenue funds	51,430	18,958	70,388	42,580
Fixed asset funds	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
At 1 April	13,149	-	13,149	16,082
Transfer (to)/from revenue funds	(2,320)	-	(2,320)	(2,933)
At 31 March	10,829	-	10,829	13,149

The purposes of the transfers to fixed asset funds are described in Note 20 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	51,430	18,958	70,388	42,580
Fixed asset funds	10,829	-	10,829	13,149
Total funds	62,259	18,958	81,217	55,729

The notes attached on pages 15 to 29 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2022

Pomphrey Hill Community Sports Association Income and Expenditure Account for the year ended 31 March 2022 as required by the Companies Act 2006

	2022 £	2021 £
Income		
Income from operations	247,536	149,283
Investment income and interest		
Interest receivable	9	7
Other operating income	854	-
Gross income in the year before exceptional items	248,399	149,290
Gross income in the year including exceptional items	248,399	149,290
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	215,792	124,551
Depreciation and amortisation	6,277	6,154
Governance costs	800	800
Interest payable	42	28
Total expenditure in the year	222,911	131,533
Net income before tax in the financial year	25,488	17,757
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	25,488	17,757
Retained surplus for the financial year	25,488	17,757

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 29 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Balance Sheet as at 31 March

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	19,094	18,773
Current assets		B		
Stocks		B1	2,910	1,687
Debtors	12	B2	14,137	6,001
Cash at bank and in hand		B4	61,027	35,202
Total current assets			78,074	42,890
Creditors: amounts falling due within one year	13	C1	(15,951)	(5,934)
Net current assets			62,123	36,956
The total net assets of the charity			81,217	55,729
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	17	D2	18,958	2,050
			18,958	2,050
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	51,430	40,530
			51,430	40,530
Designated Funds				
Designated Fixed Asset Funds	17	D3	10,829	13,149
			10,829	13,149
Total charity funds			81,217	55,729

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

M NORRIS

Trustee

Approved by the board of trustees on /11/2022

The notes attached on pages 15 to 29 form an integral part of these accounts.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues and hire fees. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers, work carried out in respect of services provided to customers, and grants and donations receivable.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2022

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Property improvements	15 % reducing balance
Plant and machinery	25 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

The asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

This is only being applied to grant funded assets acquired since 1 April 2020.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2022

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is recoverable by the charity, and is therefore not included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	6,277	6,154
Pension costs	329	230

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2022

5 Interest payable

	2022	2021
	£	£
Interest on credit	42	28

6 Staff costs and emoluments

Salary costs

	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	53,694	40,562
Employer's National Insurance for all staff	381	-
Employer's operating costs of defined contribution pension schemes	329	230
Total salaries, wages and related costs	54,404	40,792

Numbers of full time employees or full time equivalents

	2022	2021
The average number of total staff employed in the year was	19	15

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities - Bar staff	2	1
Engaged on charitable activities - Hatch staff	2	1
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	5	3

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Deferred income - Unrestricted and Designated funds

Current Year

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Advance bookings	-	-	6,787	6,787
Total	-	-	6,787	6,787

	2022	2021
	£	£
These deferrals are included in creditors	6,787	-

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2022

10 Tangible fixed assets

<i>Current Year</i>	Property improvements	Equipment	Playground/ outside assets	Total
	£	£	£	£
Cost				
At 1 April 2021	3,003	19,432	22,348	44,783
Additions	-	5,775	823	6,598
At 31 March 2022	3,003	25,207	23,171	51,381
Depreciation				
At 1 April 2021	2,342	13,891	9,777	26,010
Charge for the year	99	2,373	3,805	6,277
At 31 March 2022	2,441	16,264	13,582	32,287
Net book value				
At 31 March 2022	562	8,943	9,589	19,094
At 31 March 2021	661	5,541	12,571	18,773

<i>Prior Year</i>	Property improvements	Equipment	Playground/ outside assets	Total
	£	£	£	£
Cost				
01 April 2020	3,003	16,172	22,348	41,523
Additions	-	3,260		3,260
31 March 2021	3,003	19,432	22,348	44,783
Depreciation				
01 April 2020	2,225	12,044	5,587	19,856
Charge for the year	117	1,847	4,190	6,154
31 March 2021	2,342	13,891	9,777	26,010
Net book value				
31 March 2021	661	5,541	12,571	18,773
31 March 2020	778	4,128	16,761	21,667

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2022

11 Stocks & Work in Progress	2022	2021
	£	£
Stocks before write downs	2,910	1,687
	<u>2,910</u>	<u>1,687</u>

Analysis of the carrying value of stocks and work in progress by activities

	Stocks	
	2022	2021
	£	£
Activity		
Primary purpose and ancillary trading	2,910	1,687
	<u>2,910</u>	<u>1,687</u>

12 Debtors	2022	2021
	£	£
Trade debtors	8,218	4,371
Prepayments and accrued income	5,919	595
Other debtors	-	1,035
	<u>14,137</u>	<u>6,001</u>

13 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	8,865	9,431
Accruals	3,003	800
Deferred Income - Unrestricted & designated funds	6,787	-
Finance lease and HP contracts	3,902	-
PAYE, NIC VAT and other taxes	(7,249)	(4,997)
Other creditors	643	700
	<u>15,951</u>	<u>5,934</u>

14 Income and Expenditure account summary	2022	2021
	£	£
At 1 April 2021	55,729	37,972
Surplus after tax for the year	25,488	17,757
At 31 March 2022	<u>81,217</u>	<u>55,729</u>

15 No related party transactions

There were no transactions with related parties in the year.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2022

16 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	8,265	10,829	-	19,094
Current Assets	59,116		18,958	78,074
Current Liabilities	(15,951)	-	-	(15,951)
	51,430	10,829	18,958	81,217

At 1 April 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	5,624	13,149	-	18,773
Current Assets	40,840	-	2,050	42,890
Current Liabilities	(5,934)	-	-	(5,934)
	40,530	13,149	2,050	55,729

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 18 £	Transfers between funds in 2022 See Note 19 £	Funds carried forward to 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	40,530	9,595	1,305	51,430
Designated Fixed Asset Funds	13,149	-	(2,320)	10,829
Total unrestricted and designated funds	53,679	9,595	(1,015)	62,259
Restricted funds:-				
Pitch improvements	-	17,874	-	17,874
Patio improvements, benches and bins	2,050	(2,195)	1,015	870
500 club	-	214	-	214
Total restricted funds	2,050	15,893	1,015	18,958
Total charity funds	55,729	25,488	-	81,217

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2022

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	209,308	(199,713)		9,595
Restricted funds:-				
Pitch improvements	19,374	(1,500)		17,874
Patio improvements, benches and bins	3,503	(5,698)		(2,195)
Path improvements	16,000	(16,000)		-
500 club	214	-	-	214
	248,399	(222,911)	-	25,488

Gains and losses are detailed in notes 0,0, 0, 0 and 0

19 Details of transfers between funds in

The transfers shown in note 17 above are:-	2022
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	1,305
To/(from) Designated Fixed Asset Funds	(2,320)
To/(from) Patio improvements, benches and bins	1,015
Net transfers	-

Transfers comprise the release of fixed asset funds to unrestricted revenue funds representing an amount to offset the depreciation cost of assets funded by grants.

20 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
------------------------------	--

21 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

22 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	-	-	-	100
Total donations and gifts from individuals	-	-	-	100

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants from government and public bodies				
South Gloucestershire Council small business Covid grants	19,381	-	19,381	62,295
South Gloucestershire council MAF grant	-	3,503	3,503	2,050
Coronavirus Job Retention scheme	1,767	-	1,767	11,430
Total public sector revenue grants	21,148	3,503	24,651	75,775

All the grants in the prior year were unrestricted.

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Prior Year	73,725	2,050	75,775

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	623	-	623	-
Paypal	-	-	-	209
Football Foundation re opening grant	-	-	-	500
Football Foundation re pitch improvements	-	19,374	19,374	5,000
Enovert re pathway improvements	-	16,000	16,000	-
Total private sector revenue grants	623	35,374	35,997	5,709
Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis				
	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Prior Year	709	5,000	5,709	
	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Capital grants from non public bodies				
Bromley Heath Junior Football Club - goalposts	-	-	-	1,450
Total private sector capital grants	-	-	-	1,450
Capital grants from non public bodies - Prior Year analysis				
	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Prior Year	-	1,450	1,450	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	21,771	38,877	60,648	83,034

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

<i>Prior year</i>		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Total Donations, Grants and Legacies	A1	74,534	8,500	83,034

23 Income from charitable activities - Trading Activities

<i>Current year</i>		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading					
Bar Sales		77,164	-	77,164	22,036
Premises hire (indoor and outdoor)		59,017	-	59,017	16,629
Catering and refreshments		50,493	-	50,493	27,584
Total Primary purpose and ancillary trading		186,674	-	186,674	66,249

24 Total Income from charitable activities

<i>Current year</i>		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total income from charitable trading		186,674	-	186,674	66,249
Total from charitable activities	A2	186,674	-	186,674	66,249

25 Income from other, non charitable, trading activities

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
500 club		-	214	214	-
Total from other activities	A3	-	214	214	-

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

26 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Bank Interest Receivable		9	-	9	7
Total investment income	A4	9	-	9	7

27 Other income and gains

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
<i>Current year</i>					
Insurance claims - Revenue items		615	-	615	-
water expense donation		239	-	239	-
Total other income	A5	854	-	854	-

28 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
<i>Current Year</i>					
Gross wages and salaries - charitable activities		17,383	-	17,383	13,898
Employers' NI - Charitable activities		381	-	381	-
Defined contribution pension costs - charitable activities		329	-	329	230
Total direct spending	B2a	18,093	-	18,093	14,128

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

29 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Bar purchases		36,288	-	36,288	11,663
Food purchases		11,572	-	11,572	6,037
Grounds maintenance		15,673	-	15,673	12,558
Gross wages and salaries - charitable trading activities		36,311	-	36,311	26,664
Total charitable trading costs	B2b	99,844	-	99,844	56,922
<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2021	2021	2021	
		£	£	£	
Grounds maintenance		7,558	5,000	12,558	
Total charitable trading costs	B2b	51,922	5,000	56,922	

30 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Donations		1,800	-	1,800	-
Total grantmaking costs	B2c	1,800	-	1,800	-

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

31 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
<i>Premises Expenses</i>				
Rates and water charges	1,103	-	1,103	3,661
Light heat and power	18,176	-	18,176	9,772
Cleaning and waste management	12,109	-	12,109	7,312
Premises repairs, renewals and maintenance	25,623	23,198	48,821	14,375
Television services	4,305	-	4,305	1,075
<i>Administrative overheads</i>				
Computer and telephone	1,206	-	1,206	1,299
Stationery, printing and postage	592	-	592	367
Subscriptions	1,357	-	1,357	2,759
Advertising and marketing	501	-	501	-
Sundry expenses	294	-	294	801
Entertainment	77	-	77	45
Insurances	1,030	-	1,030	8,894
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	4,601	-	4,601	2,565
<i>Financial costs</i>				
Bank charges	1,883	-	1,883	576
Interest on credit	42	-	42	28
Depreciation & Amortisation in total for	6,277	-	6,277	6,154
Support costs before reallocation	79,176	23,198	102,374	59,683
Total support costs - Current Year	79,176	23,198	102,374	59,683

32 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	800	-	800	800
Total Governance costs	800	-	800	800

All the expenditure in the prior year was unrestricted.

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

33 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	18,093	-	18,093	14,128
Total charitable trading costs	B2b	99,844	-	99,844	56,922
Total grantmaking costs	B2c	1,800	-	1,800	-
Total support costs	B2d	79,176	23,198	102,374	59,683
Total Governance costs	B2e	800	-	800	800
Total charitable expenditure	B2	199,713	23,198	222,911	131,533

<i>Prior Year</i>		Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Total direct spending	B2a	14,128	-	14,128	
Total charitable trading costs	B2b	51,922	5,000	56,922	
Total support costs	B2d	59,683	-	59,683	
Total Governance costs	B2e	800	-	800	
Total charitable expenditure	B2	126,533	5,000	131,533	

Accounts

Company Registration Number - 07264161

The Charity Registration Number is :- 1139412

Pomphrey Hill Community Sports Association

Report and Accounts

31 March 2021

Pomphrey Hill Community Sports Association

Report and accounts for the year ended 31 March 2021

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	6
Independent Accountant's Report	8
<i>Funds Statements:-</i>	
Statement of Financial Activities	10
Statement of Financial Activities - Prior Year statement	11
Statement of total recognised gains and losses	0
Movements in funds	12
Revaluation reserves	0
Revenue Funds	13
Fixed Asset funds	13
Income and Expenditure account	14
Summary of funds	13
Balance sheet	15
Cash flow statement	18
Notes to the accounts	14

ANNUAL TRUSTEE REPORT – APRIL 2020 – MARCH 2021

The Management Committee presents its directors' report and audited financial statements for the year ending 31 March 2021

REFERENCE and ADMINISTRATIVE INFORMATION

Charity Name: Pomphrey Hill Community Sports Association

Charity Registration Number: 1139412

Company Registration Number: 07264161

Registered Office and Operational Address: The Sports Pavilion, Pomphrey Hill Playing Fields, Pomphrey Hill, Mangotsfield, Bristol BS16 9NF

Management Committee during the reporting period and at the date the report was approved

Mr J Andrews-Britton chair

Mr P Britton vice chair

Mr M Norris treasurer

Mr P Brown (retired 20/04/2021)

Mr G Ruggiero (retired 20/04/2021)

Mr S Foyle

Mrs L King

Mr T Mooney (appointed 12/05/2020)

Mr A Kettle (appointed 04/01/2021)

Mr D Yates (appointed 04/06/2021)

Secretary

Mrs H Norley

Members

Mr A King

Mr D Miller

M/s H Bullock

M/s A Thomas

All trustees are members

Independent Examiner – Susan Rickerby, Chartered Accountant, Lloydbottoms Limited, 118 High Street, Staple Hill, Bristol BS16 5HH

Bankers – CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

STRUCTURE GOVERNANCE and MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated under the Companies Acts on 25 May 2010 and registered with the Charity Commission in England & Wales as a charity on 21 December 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

Following a recent review of our Articles of Association, we have identified that some of the clauses appear to be over burdensome for a small company and some clauses could be made simpler to avoid any future ambiguity. We are therefore working with CVS South Gloucestershire, another local voluntary charitable organisation with experience of governance matters, to ensure the documentation more accurately reflects what is happening in practice.

Recruitment and Appointment of Management Committee

The Charity is made up of affiliated sports organisations who nominate directors to act as a Management Committee with the overall responsibility of running the organisation and making key decisions. The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. The trustees are all individuals. On occasion, we have independent persons, not attached to any affiliated organisation, who are prepared to serve as a director/trustee. The ethos of balancing the number of trustees who are independent from the clubs involved with the association continues to be and always will be a slight issue but even with a leaning towards trustees from the sports organisations, those involved are generally able to look at things with a relatively balanced and unbiased view so that the interests of the wider community are taken into consideration alongside those of the clubs. All members of the Management Committee give their time voluntarily and receive no benefits from the charity.

Under the Articles of Association, at each AGM one third of the directors must retire from office. However, the Articles do permit a director who is retiring to be re-elected for a further period with a recommendation from the remaining directors of the Management Committee.

The more traditional business skills are well represented on the Management Committee and in an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills and in the event of particular skills being lost due to retirements, we would look to individuals with similar skills to those lost for election to the Management Committee.

Members of the Management Committee

The Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year, and where applicable, their dates of appointment or resignation during the year, are shown above.

Director/Trustee Induction and Training

Most trustees are already familiar with the practical work of the Charity having been encouraged to join by affiliated organisations of which they are active members, so are reasonably familiar with what happens across the 2 sites.

A Question and Answer pack has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee". This is distributed to all new trustees along with copies of the Governance paperwork relating to the Charity.

Members

In addition to the Management Committee, each affiliated organisation is also asked to select Members to the Charity. This therefore creates a different group of people whose responsibility it is to;

- provide an independent oversight or challenge to the Management Committee
- voice opinions about the running of the Charity
- vote on decisions at AGM's and other general meetings. Whilst not entitled to vote in Management Committee meetings, they can still attend on invite

The Members who served the Charity during the year in question are set out on page 1 of this document.

Risk Management

During the course of the past year, following lockdown, the Management Committee also established a separate risk register specific to the covid pandemic, where the assessment covered the risk to PHCSA staff of acquiring coronavirus during the course of their employment and also the risk that others may face from contact with PHCSA staff either directly or indirectly. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These controls to the risks identified have varied during the course of the year to ensure we have met current Government guidelines.

Procedures are in place to ensure compliance with health and safety, child protection, vulnerable adults and equality and diversity policies. These have been reviewed recently and are in need of updating. We are also in the process of reviewing all our policies and procedures to ensure they are current and relevant, and whether we need to add to the current list.

Organisational Structure

The Management Committee meets on a monthly basis and is responsible for the strategic direction and policy of the charity. At present the Committee has eight members from a variety of professional backgrounds relevant to the work of the charity. The Secretary also sits on the Committee but has no voting rights. From time to time, individuals such as staff from South Gloucestershire Council (SGC) and other individuals with an interest in a subject to be discussed can also be invited to attend and speak but not vote.

A scheme of delegation is in place and day to day responsibility for the operational management across the site rests with a paid Centre Manager who provides a detailed report to the monthly meetings around what has happened on site, in particular from a maintenance perspective. The Centre Manager is also responsible for individual supervision of the staff team and is one of 3 contracted members of staff along with the Bar Manager and the Hatch Supervisor. The remainder of the staff team who either work in the bar or the hatch area are on zero hours contracts

OUR AIMS and OBJECTIVES

Our charity's purposes as set out in the objects contained in the company's memorandum and articles of association are to:

- promote for the inhabitants of Mangotsfield and the wider surrounding area the provision of facilities for, recreation, sport or other leisure time occupation of individuals who have need of such facilities and for the public at large in the interests of healthy life styles, social welfare and with the object of increasing accessibility and of advancing education, sport and improving the condition of life of the said inhabitants
- establish or to secure the establishment of a community building and to maintain and manage such a building for all activities promoted by Pomphrey Hill Community Sports Association

Our aims fully reflect the purposes that the charity was set up to further.

The focus of our work

The main activities across both sites, although significantly hampered by the covid pandemic during the course of the year, continued to be the provision of wide-ranging sporting and other physical activities available to the wider local community. We want to realise the full potential of the sites thereby strengthening the communities of Mangotsfield, Emerson's Green, Downend, Bromley Heath and surrounding areas in ensuring that people of all races, abilities, gender, sexuality and backgrounds are valued able to participate on equal terms within the centre's activities thereby building a fair, prosperous, healthy and cohesive community in which everyone has a stake. We aim to achieve this in a safe, friendly and positive environment for all.

Public Benefit statement

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

How our activities deliver Public Benefit

Our main activities and who we try to help are described below.

Who used and benefited from our services?

There is a diverse group of people who benefit from using facilities up at Pomphrey Hill Community Sports Association and across both sites.

These include:

- several football clubs who encourage the strong involvement of both the youth and adult community
- recently, we have also seen the addition of a girls and ladies club who use the facilities and have added to the diversity on offer at the site
- a local cricket club where again we see the strong involvement of both a youth and adult community
- a local running club and venue for one of the National 5k Park Runs held on Saturday mornings
- Children who now benefit for a recently built outside play area
- outside hatch and patio area offering tea and coffee facilities
- 2 function rooms inside which can be hired out on weekdays, both daytime and evening, for community classes and usage and then at weekends for private functions as well as use of the sports bar by the affiliated organisations.

Ensuring our work delivers our aims

We review our aims, objectives and activities on a regular basis. This review looks at what we achieved and the outcomes of our work in the previous months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes.

Now in its 10th year, the management of the building and overall facilities continues to be relatively settled, although it has to be said, it was not easy in the past 12 months. We continue to have on-going reviews of all maintenance contracts to ensure that these are in place and, where possible, offer best value for money to the association. The centre manager alongside the identified trustees has overall responsibility for this aspect of the running of the facility. As such the buildings will continue to be maintained to the high standard users have become used to.

Priorities continue to be promoting the Association and the facilities available for hire to both local groups and private hirers and to develop the sporting aspect of the site and whenever possible encourage a greater variety of sports so as to cater for the needs of the community. Activities that the Association have undertaken to further these aims so as to benefit both the clubs who form the Association and the wider community continue to be varied but remain very much as they have in previous years and are unlikely to change greatly as the overall aims and of the objectives of the Association remain as set out previously.

They are as follows;

- Continued promotion and advertising of the building and grounds to make sure that the use of the facility is maximised to the benefit of the local community - both groups and individuals
- Ongoing promotion by the individual clubs to encourage those in the local community to become involved in a variety of sporting activities affordable cost and in a non-discriminatory environment.
- Maintaining links with the local secondary school and encouraging the ten cluster primary schools in the area to make use of open space available.
- Ensuring that the bar facilities are maintained to the high standard people have come to expect. An important part of this is hiring the right mix of bar staff to meet the needs of those using the facility and to make sure that they are all able to offer assistance to hirers wherever necessary. People using the facility on an ad hoc hire basis have been more than happy with the service they have received and on the very rare occasion when there has been an issue this has been dealt with promptly
- The Sports bar when in use during the past year has encouraged more togetherness for all the clubs and teams using the grounds and has allowed them to have their own space to meet socially after matches. During the week when not in use by the clubs it is a valuable space for local community users to hire as well as offering an ideal space for businesses to hire for training and meeting purposes. Attendance numbers have been carefully monitored to ensure we remained within the current Government guidelines for the times when we have opened the Sports bar
- Unfortunately, during the past year, restrictions on attendance numbers has meant the use of the pavilion room has been minimal although all of our regular users were able to come back in some format following government guidelines. The room had been in demand during the year, but for the most part resulted in refunds to the parties concerned when we have been unable to fulfil the booking because of the pandemic. Early signs are though that by a mixture of marketing, word of mouth, people attending other functions and then hiring as a result of spending time in the room and some who just "drop in" for a look, bookings are beginning to pick up in the current year to where they were previously. The lovely aspect of this room makes it a popular venue for all types of function and the continuing efforts of staff and trustees to ensure it is kept in a good state of repair only add to this.

- The continued provision of catering for those using the premises at competitive prices as required and, on the occasions, where we are unable to provide what is required, we now have 2 other caterers that we can refer on to, although again this has been restricted for the reasons previously given.

Achievements

The biggest achievement during the past 12 months has been our ability to survive all that the pandemic has thrown at us and be ready to face the challenges of the next 12 months. Being closed for much of the year severely hampered our income streams and it is testament to the trustees and office manager that they were able to identify that support was available to the Charity and to keep applying for support when it became available during the different times of the year.

The success of the hatch area has been another achievement worth celebrating. Early on in the pandemic, the office manager recognised the increase in footfall across the site throughout the week, as local inhabitants sought to release their frustrations by exercising their legs. Having only previously been open in the main on weekends, the decision was taken early to experiment and open on a daily basis and offer tea, coffee and snacks to passers-by. As a result, we have not looked back since and hatch sales more than doubled during the course of the year, which has helped us in our hours of need.

During the course of the year, (when the pavilion room and the sports bar was able to be hired by our regular users, we have found the number of regular users has increased as well as existing users increasing their usage. And following government guidelines and restrictions, we were able to provide a venue for our regular users to use albeit in a slightly altered format and with reduced numbers. We were also able to provide a venue for other community groups, who were unable to make use of their regular venues and this included 2 churches and a Rugbytots class. The large and airy rooms and work we did to ensure the facility was Covid secure meant that these all these users felt safe coming here.

We worked closely with the local community police team to make the outside space on site was as safe as possible for everyone to use, making regular checks on all aspects of safety as well as keeping it clean and as litter free as possible.

Even though the hiring out of private parties has been drastically reduced, it is encouraging in the past couple of months to see the gradual increase back and that this seems to be following recommendations by others and advertising on our website and the positive feedback regarding members of staff who have been on site to facilitate these functions. As a Charity we continue to encourage the use of the facility for those wanting to raise money for nominated charities and often ones that are close to their hearts by offering free use of the pavilion room for such events and donating items for raffles etc.

FINANCIAL REVIEW

Against the backdrop of the covid pandemic, where sporting facilities and the hospitality trade in general took a huge hit, PHCSA has eventually emerged very well financially. This has been down to the awareness of the Centre Manager and trustees in the availability of various grants (being made available to help) from SGC. Planning financially has been difficult during the course of the year and particularly at the beginning of the first lockdown, the Charity was really struggling to meet its financial commitments and had to treat each month as it came. We even had to dig into our Reserves account to help in the short term with working capital requirements.

During the coronavirus crisis, strict control was maintained on all expenditure and where possible contracts were either delayed or reduced until the end of lockdown, to ensure the impact of the Charity's finances was limited as much as possible. That said, without the support of the grant income from SGC, we may well have ceased to operate.

Through the Governments "furlough scheme", the Charity also benefitted from financial support so that we were able to retain bar staff and pay them 80% of their monthly wage packet. It also ensured that when we were ready to re-open again, from a staff perspective we did not have to advertise first for new members of staff.

Nevertheless, the Charity, with the support of the funding available generated a very positive financial outcome for the year with a net increase in unrestricted funds of £17,757

Principal Funding Sources

In most normal years, income from bar sales usually accounts for just over 50% of our funding, and is supported with income from hatch sales, party hire and our regular users including the outside areas. However, the 2020/21 financial year was hopefully a one off, where because of the restraints on our

practices, grant income was our principal source of funding. We were also reliant on sales from the hatch which doubled from the previous year.

Reserves Policy

The Charity has a requirement under the terms of its lease with South Gloucestershire Council (SGC) to maintain a Reserves account in a sum of not less than £3,500 to provide for payment of cost of maintenance to the site. As we have 2 leases which cover both sites, this relates to us maintaining a total sum of £7,000 in the account. During the course of the last year, with the permission of SGC first, we have needed to dip into this Reserve account to enable us to meet working capital requirements which were stretched, particularly at the start of the first lockdown. Subsequent grant income available from SGC has since allowed us to replenish these funds, with the total back up to its required level.

Plans for Future Periods

The charity plans to continue all the activities outlined above in the short term subject to regular reviews as to performance. Initial plans are also being developed to work on a medium term business plan to increase the capability and efficiency across the site e.g. during times of heavy rain, outside football pitches flood very easily and are unable to be used, thereby losing revenue. Funding is therefore being looked at to improve the drainage across the whole site

Responsibilities of the Management Committee (Trustees)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Independent Examination

Susan Rickerby of Lloydbottoms Limited was appointed as the charitable company's Independent Examiner during the course of year following the sudden death of our previous accountant.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 14 to 29

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Approved by the Management Committee on November 2021 and signed on its behalf by:

Trustee

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	74,534	8,500	83,034	24,057
Charitable activities	A2	66,249	-	66,249	176,382
Investments	A4	7	-	7	25
Total income	A	140,790	8,500	149,290	200,464
Expenditure on:					
Charitable activities	B2	126,533	5,000	131,533	180,793
Total expenditure	B	126,533	5,000	131,533	180,793
Net income for the year		14,257	3,500	17,757	19,671
Transfers between funds	C	1,450	(1,450)	-	-
Net income after transfers	A-B-C	15,707	2,050	17,757	19,671
Net movement in funds		15,707	2,050	17,757	19,671
Reconciliation of funds:-					
Total funds brought forward	E	37,972	-	37,972	18,301
Total funds carried forward		53,679	2,050	55,729	37,972

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 29 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2021

Pomphrey Hill Community Sports Association - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	A1	-	24,057	24,057
Charitable activities	A2	176,382	-	176,382
Other trading activities	A3	-	-	-
Investments	A4	25	-	25
Other	A5	-	-	-
Total income	A	176,407	24,057	200,464
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	178,178	2,615	180,793
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	178,178	2,615	180,793
Net gains on investments	B4	-	-	-
Net income for the year		(1,771)	21,442	19,671
Transfers between funds	C	5,360	(5,360)	-
Net income after transfers		3,589	16,082	19,671
Net movement in funds		3,589	16,082	19,671
Reconciliation of funds:-				
Total funds brought forward	E	18,301	-	18,301
Total funds carried forward		21,890	16,082	37,972

These figures have been restated to show the capital grant received for the playound which had previously been offset against the purchase of fixed assets costs.

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 14 to 29 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2021

Pomphrey Hill Community Sports Association - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021	2020
	£	£
Funds generated in the year as detailed in the SOFA	17,757	19,671
Resources applied on functional fixed assets	(3,260)	(24,805)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>14,497</u>	<u>(5,134)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 14 to 29 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2021

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	21,890	-	21,890	18,301
Recognised gains and losses before transfers	14,257	3,500	17,757	19,671
	36,147	3,500	39,647	37,972
(From)/To unrestricted revenue funds	4,383	(1,450)	2,933	(16,082)
Closing revenue funds	40,530	2,050	42,580	21,890
Fixed asset funds	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
At 1 April	16,082	-	16,082	-
Transfer (to)/from revenue funds	(2,933)	-	(2,933)	16,082
At 31 March	13,149	-	13,149	16,082

The purposes of the transfers to fixed asset funds are described in Note 19 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	40,530	2,050	42,580	21,890
Fixed asset funds	13,149	-	13,149	16,082
Total funds	53,679	2,050	55,729	37,972

The notes attached on pages 14 to 29 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2021

**Pomphrey Hill Community Sports Association
Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	149,283	200,439
Investment income and interest		
Interest receivable	7	25
Gross income in the year before exceptional items	149,290	200,464
Gross income in the year including exceptional items	149,290	200,464
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	124,551	173,758
Depreciation and amortisation	6,154	7,035
Governance costs	800	-
Interest payable	28	-
Total expenditure in the year	131,533	180,793
Net income before tax in the financial year	17,757	19,671
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	17,757	19,671
Retained surplus for the financial year	17,757	19,671

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 29 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Balance Sheet as at 31 March

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	9	A2	18,773	21,667
Current assets		B		
Stocks		B1	1,687	1,652
Debtors	11	B2	6,001	27,232
Cash at bank and in hand		B4	35,202	21,243
Total current assets			42,890	50,127
Creditors: amounts falling due within one year	12	C1	(5,934)	(33,822)
Net current assets			36,956	16,305
The total net assets of the charity			55,729	37,972
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	16	D2	2,050	-
			2,050	-
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	40,530	21,890
			40,530	21,890
Designated Funds				
Designated Fixed Asset Funds	16	D3	13,149	16,082
			13,149	16,082
Total charity funds			55,729	37,972

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

M NORRIS

Trustee

Approved by the board of trustees on /11/2021

The notes attached on pages 14 to 29 form an integral part of these accounts.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues and hire fees. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers, work carried out in respect of services provided to customers, and grants and donations receivable.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2021

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Property improvements	15 % reducing balance
Plant and machinery	25 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 9.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

The asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

This is only being applied to grant funded assets acquired since 1 April 2020.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2021

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is recoverable by the charity, and is therefore not included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2021

4 Net surplus before tax in the financial year

	2021	2020
	£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	6,154	7,035
Pension costs	230	224

5 Interest payable

	2021	2020
	£	£
Interest on credit	28	-

6 Staff costs and emoluments

Salary costs

	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	40,562	40,774
Employer's operating costs of defined contribution pension schemes	230	224
Total salaries, wages and related costs	40,792	40,998

Numbers of full time employees or full time equivalents

	2021	2020
The average number of total staff employed in the year was	15	14

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities - Bar staff	1	2
Engaged on charitable activities - Hatch staff	1	1
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	3	4

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2021

9 Tangible fixed assets

<i>Current Year</i>	Property improvements	Equipment	Playground	Total
	£	£	£	£
Cost				
At 1 April 2020	3,003	16,172	22,348	41,523
Additions	-	3,260	-	3,260
At 31 March 2021	3,003	19,432	22,348	44,783
Depreciation				
At 1 April 2020	2,225	12,044	5,587	19,856
Charge for the year	117	1,847	4,190	6,154
At 31 March 2021	2,342	13,891	9,777	26,010
Net book value				
At 31 March 2021	661	5,541	12,571	18,773
At 31 March 2020	778	4,128	16,761	21,667

<i>Prior Year</i>	Property improvements	Equipment	Playground	Total
	£	£	£	£
Cost				
02 April 2019	3,003	16,155	-	19,158
Additions	-	1,237	22,348	23,585
Disposals	-	(1,220)	-	(1,220)
31 March 2020	3,003	16,172	22,348	41,523
Depreciation				
02 April 2019	2,088	11,829	-	13,917
Charge for the year	137	1,311	5,587	7,035
On disposals	-	(1,096)	-	(1,096)
31 March 2020	2,225	12,044	5,587	19,856
Net book value				
31 March 2020	778	4,128	16,761	21,667
01 April 2019	915	4,326	-	5,241

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2021

10 Stocks & Work in Progress

	2021 £	2020 £
Stocks before write downs	1,687	1,652
	<u>1,687</u>	<u>1,652</u>

Analysis of the carrying value of stocks and work in progress by activities

	Stocks	
	2021 £	2020 £
Activity		
Primary purpose and ancillary trading	1,687	1,652
	<u>1,687</u>	<u>1,652</u>

11 Debtors

	2021 £	2020 £
Trade debtors	4,371	4,702
Prepayments and accrued income	595	5,769
Other debtors	1,035	16,761
	<u>6,001</u>	<u>27,232</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	9,431	24,433
Accruals	800	2,336
PAYE, NIC VAT and other taxes	(4,997)	(5,229)
Other creditors	700	12,282
	<u>5,934</u>	<u>33,822</u>

13 Income and Expenditure account summary

	2021 £	2020 £
At 1 April 2020	37,972	18,301
Surplus after tax for the year	17,757	19,671
At 31 March 2021	<u>55,729</u>	<u>37,972</u>

14 No related party transactions

There were no transactions with related parties in the year.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2021

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	5,624	13,149	-	18,773
Current Assets	40,840		2,050	42,890
Current Liabilities	(5,934)	-	-	(5,934)
	40,530	13,149	2,050	55,729

At 1 April 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	5,585	16,082	-	21,667
Current Assets	50,127	-	-	50,127
Current Liabilities	(33,822)	-	-	(33,822)
	21,890	16,082	-	37,972

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 17 £	Transfers between funds in 2021 See Note 18 £	Funds carried forward to 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	21,890	14,257	4,383	40,530
Designated Fixed Asset Funds	16,082	-	(2,933)	13,149
Total unrestricted and designated funds	37,972	14,257	1,450	53,679
Restricted funds:-				
Patio improvements	-	2,050	-	2,050
Goal posts		1,450	(1,450)	-
Total restricted funds	-	3,500	(1,450)	2,050
Total charity funds	37,972	17,757	-	55,729

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2021

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	140,790	(126,533)	-	14,257
Restricted funds:-				
Pitch improvements	5,000	(5,000)	-	-
Patio improvements	2,050	-	-	2,050
Goal posts	1,450	-	-	1,450
	149,290	(131,533)	-	17,757

Gains and losses are detailed in notes 0,0, 0, 0 and 0

18 Details of transfers between funds

The transfers shown in note 16 above are:-

	2021 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	4,383
To/(from) Designated Fixed Asset Funds	(2,933)
To/(from) Restricted Fixed Asset Funds	(1,450)
Net transfers	-

Transfers comprise the release of fixed asset funds to unrestricted revenue funds representing an amount to offset the depreciation cost of assets funded by grants.

19 The purposes for which the funds are

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
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20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

21 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	100	-	100	-
Total donations and gifts from individuals	100	-	100	-

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Revenue grants from government and public bodies				
South Gloucestershire Council small business Covid grants	62,295	-	62,295	-
South Gloucestershire council MAF grant	-	2,050	2,050	-
Coronavirus Job Retention scheme	11,430	-	11,430	-
Total public sector revenue grants	73,725	2,050	75,775	-

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Revenue grants and donations from non public bodies				
Paypal	209	-	209	-
Football Foundation re opening grant	500	-	500	-
Football Foundation re pitch improvements	-	5,000	5,000	2,615
Total private sector revenue grants	709	5,000	5,709	2,615

All the grants in the prior year were unrestricted.

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2020	2020	2020	
	£	£	£	
Prior Year	-	2,615	2,615	
	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Capital grants from non public bodies				
Suez playground scheme	-	-	-	19,778
St James Management playground	-	-	-	1,000
Cricket club playground	-	-	-	100
Paypal playground	-	-	-	564
Bromley Heath Junior Football Club - goalposts	-	1,450	1,450	-
Total private sector capital grants	-	1,450	1,450	21,442

Capital grants from non public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Prior Year	-	21,442	21,442

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	74,534	8,500	83,034	24,057
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All the donations and gifts in the prior year were unrestricted.

Prior year

	Unrestricted Funds	Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Total Donations, Grants and Legacies	-	24,057	24,057

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

22 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
Primary purpose and ancillary trading				
Bar Sales	22,036	-	22,036	100,720
Premises hire (indoor and outdoor)	16,629	-	16,629	62,416
Catering and refreshments	27,584	-	27,584	13,246
Total Primary purpose and ancillary trading	66,249	-	66,249	176,382

23 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading	66,249	-	66,249	176,382
Total from charitable activities A2	66,249	-	66,249	176,382

24 Investment income

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable	7	-	7	25
Total investment income A4	7	-	7	25

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

25 Expenditure on charitable activities - Direct spending

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2021	2021	2021	2020
<i>Current Year</i>		£	£	£	£
Gross wages and salaries - charitable activities		13,898	-	13,898	15,902
Defined contribution pension costs - charitable activities		230	-	230	224
Total direct spending	B2a	14,128	-	14,128	16,126

26 Expenditure on charitable activities - Charitable trading

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2021	2021	2021	2020
<i>Current Year</i>		£	£	£	£
Bar purchases		11,663	-	11,663	37,166
Food purchases		6,037	-	6,037	5,128
Grounds maintenance		7,558	5,000	12,558	21,291
Gross wages and salaries - charitable trading activities		26,664	-	26,664	24,872
Total charitable trading costs	B2b	51,922	5,000	56,922	88,457
		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
		2020	2020	2020	
<i>Prior Year</i>		£	£	£	
Grounds maintenance		18,676	2,615	21,291	
Total charitable trading costs	B2b	85,842	2,615	88,457	

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

27 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<i>Premises Expenses</i>				
Rates and water charges	3,661	-	3,661	6,958
Light heat and power	9,772	-	9,772	9,708
Cleaning and waste management	7,312	-	7,312	15,831
Premises repairs, renewals and maintenance	14,375	-	14,375	18,907
Television services	1,075	-	1,075	4,374
<i>Administrative overheads</i>				
Computer and telephone	1,299	-	1,299	1,405
Stationery, printing and postage	367	-	367	241
Subscriptions	2,759	-	2,759	852
Sundry expenses	801	-	801	41
Entertainment	45	-	45	45
Insurances	8,894	-	8,894	6,051
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	-	-	-	1,200
Other legal and professional	2,565	-	2,565	2,751
<i>Financial costs</i>				
Bank charges	576	-	576	811
Interest on credit	28	-	28	-
Depreciation & Amortisation in total for	6,154	-	6,154	7,035
Support costs before reallocation	59,683	-	59,683	76,210
Total support costs - Current Year	59,683	-	59,683	76,210

28 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	800	-	800	-
Total Governance costs	800	-	800	-

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

29 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2021	2021	2021	2020
		£	£	£	£
Total direct spending	B2a	14,128	-	14,128	16,126
Total charitable trading costs	B2b	51,922	5,000	56,922	88,457
Total support costs	B2d	59,683	-	59,683	76,210
Total Governance costs	B2e	800	-	800	-
Total charitable expenditure	B2	126,533	5,000	131,533	180,793
		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
<i>Prior Year</i>		2020	2020	2020	
		£	£	£	
Total direct spending	B2a	16,126	-	16,126	
Total charitable trading costs	B2b	85,842	2,615	88,457	
Total support costs	B2d	76,210	-	76,210	
Total charitable expenditure	B2	178,178	2,615	180,793	