

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

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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 Rugbysots 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 £
<i>Income</i>		
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
<i>Expenditure</i>		
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	-
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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 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 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 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 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 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 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

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
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

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
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

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
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		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 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		Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 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	