

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

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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 £
<i>Income</i>		
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
<i>Expenditure</i>		
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 classified 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	2022 £	2022 £	2022 £	2021 £
		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	