

Company Registration Number - 07264161

The Charity Registration Number is :- 1139412

Pomphrey Hill Community Sports Association

Report and Accounts

31 March 2023

# **Pomphrey Hill Community Sports Association**

## **Report and accounts for the year ended 31 March 2023**

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## **ANNUAL TRUSTEE REPORT: APRIL 2022 - MARCH 2023**

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

### **REFERENCE and ADMINISTRATIVE INFORMATION**

**Charity Name:** Pomphrey Hill Community Sports Association

**Charity Registration Number:** 1139412

**Company Registration Number:** 07264161

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

### **Management Committee**

Mr T Mooney - chair

Mr D Yates - vice chair

Mr M Norris - treasurer

Mr P Britton

Mr S Foyle

Mr T Smurthwaite

M/s A Baker

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

### **Secretary**

M/s A Baker

### **Members**

Mr D Miller

Mr C Showering

Mr I Coles

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

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

## **STRUCTURE GOVERNANCE and MANAGEMENT**

### **Governing Document**

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

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

### **Recruitment and Appointment of Management Committee**

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

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

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

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

### **Members of the Management Committee**

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

### **Director/Trustee Induction and Training**

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

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

### **Members**

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

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

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

### **Risk Management**

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

## **Organisational Structure**

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

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

## **OUR AIMS and OBJECTIVES**

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

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

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

## **The focus of our work**

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

## **PUBLIC BENEFIT STATEMENT**

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

## **How our activities deliver Public Benefit**

Our main activities and who we help are described below.

## **Who used and benefited from our services?**

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

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

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

### **Ensuring our work delivers our aims**

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

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

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

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

### **ACHIEVEMENTS**

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

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

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

## **FINANCIAL REVIEW**

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

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

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

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

## **Principal Funding Sources**

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

## **Reserves Policy**

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

## **Plans for Future Periods**

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

### **Responsibilities of the Management Committee**

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

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

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

### **Method of Preparation of Accounts – Small Company Provisions**

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

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

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



**MIKE NORRIS - TREASURER**



## **Pomphrey Hill Community Sports Association**

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

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

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

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

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

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

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

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

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

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

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

## Pomphrey Hill Community Sports Association

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

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

### Independent Examiner's Statement, Report and Opinion

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

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

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

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

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

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

the financial statements do not accord with those records; or

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

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

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

Signed:-



Susan Rickerby - Independent Examiner

Chartered Accountant

118 High Street  
Staple Hill  
Bristol  
South Gloucestershire  
BS16 5HH

This report was signed on 11 October /2023

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

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

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

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

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

All activities derive from continuing operations

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

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

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

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

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

#### All activities derive from continuing operations

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

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

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

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

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

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

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

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

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

### **Revenue accumulated funds**

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

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**

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

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

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

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

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

All activities derive from continuing operations

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

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

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

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

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

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

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

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

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

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



**M NORRIS**

Trustee

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

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



# Pomphrey Hill Community Sports Association

## Notes to the Accounts for the year ended 31 March 2023

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

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

##### **Going Concern**

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

##### **Risks and future assumptions**

The charity is a public benefit entity.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

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

##### **Categories of Income**

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

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

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

##### **Income recognition**

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

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

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

# Pomphrey Hill Community Sports Association

## Notes to the Accounts for the year ended 31 March 2023

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

#### **Recognition of liabilities and expenditure**

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

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

#### ***Tangible fixed assets***

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

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

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

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

#### **Accounting for capital grants and fixed asset funds.**

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

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

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

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

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

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

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

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

#### **Stocks and work in progress**

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

#### **Debtors**

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

# Pomphrey Hill Community Sports Association

## Notes to the Accounts for the year ended 31 March 2023

### Creditors and provisions

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

### Cash and bank balances

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

### Leasing and hire purchase contracts and commitments

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

### Pensions - defined contribution schemes

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

### Fund Accounting

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

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

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

There are no endowment funds.

## 2 Liability to taxation

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

## 3 Winding up or dissolution of the charity

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

## 4 Net surplus before tax in the financial year

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

## 5 Interest payable

	2023	2022
	£	£
Interest on credit	278	42

# Pomphrey Hill Community Sports Association

## Notes to the Accounts for the year ended 31 March 2023

### 6 Staff costs and emoluments

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

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

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

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

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

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

### 7 Defined contribution pension schemes

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

### 8 Remuneration and payments to Trustees and persons connected with them

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

### 9 Deferred income - Unrestricted and Designated funds

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>These deferrals are included in creditors</b>	<b>7,732</b>	<b>6,787</b>

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

<b>These deferrals are included in creditors</b>	<b>6,787</b>	<b>-</b>
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# Pomphrey Hill Community Sports Association

## Notes to the Accounts for the year ended 31 March 2023

### 10 Tangible fixed assets

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

  

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

# Pomphrey Hill Community Sports Association

## Notes to the Accounts for the year ended 31 March 2023

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

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

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

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

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

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

## **15 No related party transactions**

There were no transactions with related parties in the year.

# Pomphrey Hill Community Sports Association

## Notes to the Accounts for the year ended 31 March 2023

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

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

  

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

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

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

# Pomphrey Hill Community Sports Association

## Notes to the Accounts for the year ended 31 March 2023

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

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

### 19 Details of transfers between funds in

#### The transfers shown in note 17 above are:-

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

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'.
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### 21 Ultimate controlling party

The charity is under the control of its legal members.

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



## Pomphrey Hill Community Sports Association

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

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

### 22 Donations, Grants and Legacies

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

#### Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
<b>Prior Year</b>	<b>21,148</b>	<b>3,503</b>	<b>24,651</b>

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

# Pomphrey Hill Community Sports Association

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

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

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

### Total Donations, Grants and Legacies

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

## 23 Income from charitable activities - Trading Activities

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

## 24 Total Income from charitable activities

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

## Pomphrey Hill Community Sports Association

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

### 25 Income from other, non charitable, trading activities

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

All the income in the prior year was unrestricted.

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

	Unrestricted Funds	Restricted Funds	Total Funds
<b>Prior Year</b>	<b>-</b>	<b>214</b>	<b>214</b>

### 26 Investment income

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

### 27 Other income and gains

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

## Pomphrey Hill Community Sports Association

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

### 28 Expenditure on charitable activities - Direct spending

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

B2a

### 29 Expenditure on charitable activities - Charitable trading

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

B2b

### 30 Expenditure on charitable activities- Grant funding of activities

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

B2c

## Pomphrey Hill Community Sports Association

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

### 31 Support costs for charitable activities

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

## Pomphrey Hill Community Sports Association

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

### 32 Other Expenditure - Governance costs

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

All the expenditure in the prior year was unrestricted.

### 33 Total Charitable expenditure

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

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