

**JOHN POINTON SPORTS AND  
RECREATION FACILITY**

**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023**

**JOHN POINTON SPORTS AND RECREATION FACILITY**

**REGISTERED CHARITY NUMBER 1156093**

**REGISTERED COMPANY NUMBER 08818162**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023**

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31<sup>st</sup> March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015).

**DIRECTORS AND TRUSTEES**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees serving during the year and since the year end were as follows:

**Key Management Personnel: Trustees and Directors**

P. Bailey

B.K. Williams

M.F. Cunningham

M.P. Worthington

T. Lacey (*Resigned 15<sup>th</sup> January 2024*)

F. Greatbatch (*Appointed 15<sup>th</sup> January 2024*)

The freehold property belonging to the charitable company is held by B.K. Williams and M.P. Worthington as trustees of the charitable company.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 17<sup>th</sup> December 2013 and registered as a charity on 10<sup>th</sup> March 2014. 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.

**Trustee Recruitment, Appointment, Induction and Training**

Any trustee vacancies will be reported at the Annual General Meeting, inviting applicants to apply and any vacancies arising between Annual General Meetings will be advertised to the members.

All applicants go through a selection process with existing trustees.

All trustees receive training organised internally.

**Organisation**

The administration of the charity is carried out by the trustees who are responsible for the strategic direction and policy of the charity and all related decisions. Trustees meet on a monthly basis to discuss the operations of the charity. During these meetings aims, objectives and activities are reviewed, ensuring the charity remains focused on its stated purpose, as set out in the objects contained in the charity's Memorandum and Articles of Association.

None of the trustees receive remuneration or other benefit from their work with the charity.

All remunerations are set by the Board of Trustees and reviewed annually.

**JOHN POINTON SPORTS AND RECREATION FACILITY**

**REGISTERED CHARITY NUMBER 1156093**

**REGISTERED COMPANY NUMBER 08818162**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023 (CONTINUED)**

**OBJECTS**

The object of the charity is to promote, provide, and/or assist in the provision of facilities for the benefit of the inhabitants of Cheddleton and the surrounding area for sport, recreation or other leisure time occupation of the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants and in particular by provision of a sports and recreation centre.

**REVIEW OF ACTIVITIES, PLANS AND FUTURE COMMITMENTS**

Since the year end the halogen floodlighting on both the 3G and the grass pitches has been replaced by low energy LED lighting.

The trustees will continue to promote and develop the facility for the benefit of the local community and strive to develop services to meet their needs.

Looking at feedback received from users of the charity's services and our experience of the charity providing the services, we are happy that the charity's achievements during 2022-2023 are consistent with the objects set.

**DELIVERY OF PUBLIC BENEFIT**

Various local groups have benefitted from the facilities provided by the charity, which include the following:-

- The 3G all weather and the grass football pitches;
- Aerobics and jogging facilities;
- The availability of the premises for childrens' parties etc; and
- The childrens' play area.

In planning both the services provided by the charity together with their delivery, the trustees have had regard to the Charity Commission guidance on public benefit.

**JOHN POINTON SPORTS AND RECREATION FACILITY**

**REGISTERED CHARITY NUMBER 1156093**

**REGISTERED COMPANY NUMBER 08818162**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023 (CONTINUED)**

**FINANCIAL REVIEW**

**Net Outgoing Resources**

During the year the charity had net outgoing resources of £46,990 (2022: £41,642) from all its activities.

Incoming resources comprised Trading Income which totalled £49,306 (2022: £42,253) and Voluntary Income of £Nil (2022: £Nil). This income source helps support the key objectives of the charity and the main outgoing resources related to Charitable Activities which totalled £91,280 (2022: £79,881). Within Charitable Activities the main items of cost were Wages of £33,440 (2022: £30,306) and Depreciation of £27,852 (2022: £27,779).

**Fixed Assets**

The net book value of fixed assets of the charity is £1,152,563 (2022: £1,177,985).

Fixed asset additions during the year total £2,430 (2022: £Nil).

Details of fixed assets are shown at note 6.

**RISK MANAGEMENT**

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces.
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The trustees consider the financial sustainability of the charity to be secure, based on both historic and anticipated future cashflows.

Attention has also been focussed on non-financial risks arising from fire and health and safety. These risks are managed by having robust policies and procedures in place and up to date, and regular awareness training for staff working in these operational areas.

**RESERVES POLICY AND GOING CONCERN**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure and at the year end total funds were £1,238,520 (2022: £1,285,510) comprising a restricted capital fund of £1,148,173 (2022: £1,175,029) and a restricted income fund of £90,347 (2022: £110,481). The charity has no unrestricted fund balances in either the current or previous years. At the year end cash at bank and in hand totalled £86,212 (2022: £108,598). The balance on the total restricted capital fund of £1,148,173 can only be realised by disposing of tangible fixed assets. Similarly, of the total restricted income fund of £90,347, £4,390 can, also, only be realised by disposing of tangible fixed assets, see Notes 6 and 10.

The charity had no reserves with a negative balance at the year end.

Given the nature of the charity's activities and the existence of a regular source of income the Trustees' view is that the restricted income fund of £90,347 (2022: £110,481) is sufficient for the activities planned in the coming year.

**JOHN POINTON SPORTS AND RECREATION FACILITY**

**REGISTERED CHARITY NUMBER 1156093**

**REGISTERED COMPANY NUMBER 08818162**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023 (CONTINUED)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, the surplus or deficit of the charity for the period, its assets and liabilities at the end of the period and clearly distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with Statements of Recommended Practice and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In determining how amounts are presented within items in the Statement of Financial Activities and Balance Sheet, the trustees must have regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice.

**JOHN POINTON SPORTS AND RECREATION FACILITY**

**REGISTERED CHARITY NUMBER 1156093**

**REGISTERED COMPANY NUMBER 08818162**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023 (CONTINUED)**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Accountants**

Hardwicks,  
Etruria Old Road,  
Stoke-on-Trent,  
Staffordshire.  
ST1 5PE

**Bankers**

TSB Bank Plc,  
9 Smithfield,  
Haywood Street,  
Leek,  
Staffordshire.  
ST13 5JW

**Solicitors**

A.H. Brooks & Co,  
61 Derby Street,  
Leek,  
Staffordshire.  
ST13 6JG

**Registered Office**

John Pointon Sports and Recreation Facility,  
Felthouse Lane,  
Cheddleton,  
Leek,  
Staffordshire.  
ST13 7BP

Approved by the Board of Trustees on 24<sup>th</sup> January, 2024 and signed on its behalf by:

*B.K. Williams*

..... **Trustee**

**JOHN POINTON SPORTS AND RECREATION FACILITY**

**REGISTERED CHARITY NUMBER 1156093**

**REGISTERED COMPANY NUMBER 08818162**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**JOHN POINTON SPORTS AND RECREATION FACILITY**

I report on the attached accounts of the charity for the year ended 31<sup>st</sup> March 2023.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matters have come to my attention which give me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 accounts to be reached.

**JOHN POINTON SPORTS AND RECREATION FACILITY**

**REGISTERED CHARITY NUMBER 1156093**

**REGISTERED COMPANY NUMBER 08818162**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**JOHN POINTON SPORTS AND RECREATION FACILITY (CONTINUED)**

**USE OF THIS REPORT**

This report is made solely to the Trustees of John Pointon Sports and Recreation Facility as a body in accordance with the terms of the engagement letter dated 1<sup>st</sup> October, 2020. The Independent Examination work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for the Independent Examination work, for this report, or for the opinions I have formed.

D.R. Shaw Bsc., F.C.A

Hardwickes,  
Etruria Old Road,  
Stoke-on-Trent,  
Staffordshire.  
ST1 5PE

24<sup>th</sup> January, 2024



**JOHN POINTON SPORTS AND RECREATION FACILITY**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023**

	<u>Notes</u>	<u>Unrestricted Funds 2023</u>	<u>Restricted Funds 2023</u>	<u>Total Funds 2023</u>	<u>Total Funds 2022</u>
<b><u>INCOMING RESOURCES</u></b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>Incoming Resources from Generated Funds:-</u></b>					
<b><u>Voluntary Income:-</u></b>					
Donations		-	-	-	-
<b><u>Incoming Resources from Charitable Activities:-</u></b>					
Trading Income		49,306	-	49,306	42,253
<b><u>TOTAL INCOMING RESOURCES</u></b>		<b>49,306</b>	<b>-</b>	<b>49,306</b>	<b>42,253</b>
<b><u>RESOURCES EXPENDED</u></b>					
<b><u>Charitable Activities</u></b>	2	64,424	26,856	91,280	79,881
<b><u>Support Costs</u></b>	2	5,016	-	5,016	4,014
<b><u>TOTAL RESOURCES EXPENDED</u></b>		<b>69,440</b>	<b>26,856</b>	<b>96,296</b>	<b>83,895</b>
<b><u>NET OUTGOING RESOURCES BEFORE TRANSFERS</u></b>	4	(20,134)	(26,856)	(46,990)	(41,642)
Transfers between Funds	9	20,134	(20,134)	-	-
<b><u>NET MOVEMENT IN FUNDS</u></b>		<b>-</b>	<b>(46,990)</b>	<b>(46,990)</b>	<b>(41,642)</b>
<b><u>Reconciliation of Funds</u></b>					
Total Opening Funds		-	1,285,510	1,285,510	1,327,152
<b><u>TOTAL FUNDS AT 31<sup>st</sup> MARCH 2023/2022</u></b>		<b>-</b>	<b>1,238,520</b>	<b>1,238,520</b>	<b>1,285,510</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The attached notes form part of these accounts.

**JOHN POINTON SPORTS AND RECREATION FACILITY**

Charity Number 1156093

Company Number 08818162 (England & Wales)

**BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2023**

	<u>Notes</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
<b><u>FIXED ASSETS</u></b>					
Tangible Fixed Assets	6		1,152,563		1,177,985
<b><u>CURRENT ASSETS</u></b>					
Debtors	7	995		243	
Cash at Bank and in Hand		<u>86,212</u>		<u>108,598</u>	
		87,207		108,841	
<b><u>CREDITORS: Amounts Falling Due Within One Year</u></b>	8	<u>(1,250)</u>		<u>(1,316)</u>	
<b><u>NET CURRENT ASSETS</u></b>			<u>85,957</u>		<u>107,525</u>
<b><u>NET ASSETS</u></b>			<u>1,238,520</u>		<u>1,285,510</u>
<b><u>RESERVES</u></b>					
Restricted Funds	9		<u>1,238,520</u>		<u>1,285,510</u>

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006.

For the financial year ended 31<sup>st</sup> March, 2023 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. 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.

Approved by the Board of Trustees on 24<sup>th</sup> January, 2024 and signed on its behalf by:

B.K. WILLIAMS

**Director**

The attached notes form part of these accounts.

# **JOHN POINTON SPORTS AND RECREATION FACILITY**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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

The principal accounting policies adopted in the preparation of the financial statements are as follows:

##### **a) Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

John Pointon Sports and Recreation Facility meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note.

The financial statements cover John Pointon Sports and Recreation Facility as an individual company. John Pointon Sports and Recreation Facility is incorporated in England and Wales and is a charitable company limited by guarantee. The financial statements are presented in Sterling (£) and have been rounded to the nearest pound.

The address of the company's registered office is John Pointon Sports and Recreation Facility, Felthouse Lane, Cheddleton, Leek, Staffordshire. ST13 7BP.

##### **b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 the restatement of comparative items was required.

##### **c) Preparation of the accounts on a Going Concern Basis**

The trustees are of the view that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **d) Income**

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

Donations and revenue grants are credited to the Statement of Financial Activities on a receivable basis. Capital grants are shown as deferred income and credited to the Statement of Financial Activities over the same depreciation periods as the assets to which they relate.

Income received in advance of a service is deferred until the criteria for income recognition are met.

##### **e) Fund Accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, and where appropriate, a fair allocation of the depreciation charge.

# JOHN POINTON SPORTS AND RECREATION FACILITY

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023 (CONTINUED)

f) **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Allocation of Support Costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. The bases on which support costs have been allocated are set out in note 4.

h) **Fixed Assets and Depreciation**

Expenditure is capitalised as Fixed Assets in accordance with current accounting principles. Tangible fixed assets are depreciated at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life at the following annual rates:-

Freehold Buildings	- 2% straight line.
Plant and Machinery, Office Equipment and Fixtures and Fittings	- 25% reducing balance.

Freehold Land is not depreciated.

i) **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and balances in bank current accounts.

k) **Creditors and provisions**

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

l) **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**JOHN POINTON SPORTS AND RECREATION FACILITY**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023 (CONTINUED)**

**2. RESOURCES EXPENDED**

	<u>Unrestricted</u> <u>Funds</u> <u>2023</u>	<u>Restricted</u> <u>Funds</u> <u>2023</u>	<u>Total</u> <u>Funds</u> <u>2023</u>	<u>Total</u> <u>Funds</u> <u>2022</u>
<u>Charitable Activities</u>	£	£	£	£
Purchases of Resale Goods	7,128	-	7,128	3,941
Wages	33,440	-	33,440	30,306
Advertising	200	-	200	140
Rates	1,155	-	1,155	803
Insurance	1,628	-	1,628	1,597
Electricity and Gas	6,405	-	6,405	3,611
Stationery	54	-	54	47
Telephone and Internet	702	-	702	590
Computers and Software	306	-	306	294
Repairs and Renewals	8,396	-	8,396	7,900
Cleaning	431	-	431	867
Bank Charges	959	-	959	909
Sundry Expenses	2,624	-	2,624	862
Training	-	-	-	235
Depreciation	<u>996</u>	<u>26,856</u>	<u>27,852</u>	<u>27,779</u>
	<u>64,424</u>	<u>26,856</u>	<u>91,280</u>	<u>79,881</u>
<u>Support Costs</u>				
Accountancy	<u>5,016</u>	<u>-</u>	<u>5,016</u>	<u>4,014</u>

**3. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for appointment and the analysis of support and governance costs.

**Analysis of support and governance costs**

<u>Charitable Activities</u>	<u>General</u> <u>Support</u>	<u>Governance</u> <u>Function</u>	<u>Total</u>	<u>Basis of</u> <u>Apportionment</u>
	£	£	£	
Accountancy Services	<u>-</u>	<u>5,016</u>	<u>5,016</u>	Governance

**4. NET OUTGOING RESOURCES FOR THE YEAR**

The net outgoing resources are stated after charging:

	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
Depreciation	<u>27,852</u>	<u>27,779</u>

# JOHN POINTON SPORTS AND RECREATION FACILITY

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023 (CONTINUED)

#### 5. STAFF COSTS AND NUMBERS

	<u>2023</u>	<u>2022</u>
	£	£
Salaries and Wages	<u>33,440</u>	<u>30,306</u>

No employee received emoluments of more than £60,000.

Key Management Personnel Remuneration during the year was £Nil (2022: £Nil).

The average monthly headcount (including part time staff) was 4 staff (2022: 4 staff).

#### 6. TANGIBLE FIXED ASSETS

<u>Cost:-</u>	<u>Freehold Land and Buildings</u>	<u>Plant and Machinery</u>	<u>Office Equipment</u>	<u>Fixtures and Fittings</u>	<u>Total</u>
	£	£	£	£	£
At 1 <sup>st</sup> April 2022	1,389,877	8,507	90	1,359	1,399,833
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,430</u>	<u>2,430</u>
At 31 <sup>st</sup> March 2023	<u>1,389,877</u>	<u>8,507</u>	<u>90</u>	<u>3,789</u>	<u>1,402,263</u>
<u>Depreciation:-</u>					
At 1 <sup>st</sup> April 2022	214,848	5,702	80	1,218	221,848
Charge for the Year	<u>26,856</u>	<u>667</u>	<u>4</u>	<u>325</u>	<u>27,852</u>
At 31 <sup>st</sup> March 2023	<u>241,704</u>	<u>6,369</u>	<u>84</u>	<u>1,543</u>	<u>249,700</u>
<u>Net Book Value:-</u>					
At 31 <sup>st</sup> March 2023	<u>1,148,173</u>	<u>2,138</u>	<u>6</u>	<u>2,246</u>	<u>1,152,563</u>
At 31 <sup>st</sup> March 2022	<u>1,175,029</u>	<u>2,805</u>	<u>10</u>	<u>141</u>	<u>1,177,985</u>

#### 7. DEBTORS

	<u>2023</u>	<u>2022</u>
	£	£
Trade Debtors	790	-
Prepayments	<u>205</u>	<u>243</u>
	<u>995</u>	<u>243</u>

#### 8. CREDITORS: Amounts Falling Due Within One Year

	£	£
Trade Creditors	200	200
Accruals	<u>1,050</u>	<u>1,116</u>
	<u>1,250</u>	<u>1,316</u>

**JOHN POINTON SPORTS AND RECREATION FACILITY**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023 (CONTINUED)**

9. **MOVEMENT IN FUNDS**

	<u>At 1<sup>st</sup> April 2022</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Transfers</u>	<u>At 31<sup>st</sup> March</u>
	£	<u>Resources</u>	<u>Resources</u>	<u>Between</u>	<u>2023</u>
<u>Restricted Funds</u>		£	£	<u>Funds</u>	£
John Pointon & Sons Limited – Capital Fund	1,175,029	-	(26,856)	-	1,148,173
John Pointon & Sons Limited – Income Fund	<u>110,481</u>	<u>-</u>	<u>-</u>	(20,134)	<u>90,347</u>
<b><u>TOTAL RESTRICTED FUNDS</u></b>	<u>1,285,510</u>	<u>-</u>	<u>(26,856)</u>	<u>(20,134)</u>	<u>1,238,520</u>
<b><u>Unrestricted Funds</u></b>					
General Funds	<u>-</u>	<u>49,306</u>	<u>(69,440)</u>	<u>20,134</u>	<u>-</u>
<b><u>TOTAL UNRESTRICTED FUNDS</u></b>	<u>-</u>	<u>49,306</u>	<u>(69,440)</u>	<u>20,134</u>	<u>-</u>
<b><u>TOTAL FUNDS</u></b>	<u>1,285,510</u>	<u>49,306</u>	<u>(96,296)</u>	<u>-</u>	<u>1,238,520</u>

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

	<u>General Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>
	£	£	£
Tangible Fixed Assets	-	1,152,563	1,152,563
Current Assets	-	87,207	87,207
Current Liabilities	<u>-</u>	<u>(1,250)</u>	<u>(1,250)</u>
	<u>-</u>	<u>1,238,520</u>	<u>1,238,520</u>