

Charity Registration Number: 1176806

Company Registration Number: 10501987 (England and Wales)

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED
(a company limited by guarantee)

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

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PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P O'Neill - Chairman
P Benson
D Houston

Company Secretary

D Houston

Registered Office

Unit 2
50 Adderley Street
Birmingham
West Midlands
B6 4ED

Charity number: 1176806

Company number: 10501987 (registered in England and Wales)

Bankers

The Co-Operative Bank
PO Box 150
Delf House Skelmersdale
WN8 6GG

Accountant

Prime Chartered Accountants
Corner Oak
1 Homer Road
Solihull
B91 3QG

Independent Examiner

Prime Chartered Accountants
Corner Oak
1 Homer Road
Solihull
B91 3QG

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

CHAIRMAN'S STATEMENT

YEAR ENDED 30 NOVEMBER 2022

This year proved particularly challenging for the community and voluntary sector. However, our organisation was quick to react. The decision to engage a Health and Safety expert to advise us on the way forward provided important advice and consultation, enabling us to resume back to on-site operations early, so we could help people. The decision to keep all staff engaged, some by way of furlough was pivotal. Regular updates by phone or virtual kept the Board abreast of things. We were very pleased with decision to keep in touch with our service users and to bring people back on-site at the earliest possible opportunity.

On another front we, the Trustees, continued to work with potential stakeholders and leaders in the City in order that a new venue which is now almost certain to take place. The Cole Waterhouse group have been in contact with us on a regular basis and tell us they are due to go to planning with a detailed application. We have had regular reports through our CEO regarding a possible venue in Kings Heath, which means we can provide staff to various areas in the community to help people.

I would like to congratulate those involved with our Mental Health Award, great to see our name stand out. Congratulations to our team in organising and running our half term games event, it was a great success, people are asking for the next event. It was great to meet Katie Taylor on her visit to the gym. She has said how she enjoyed meeting all the staff and our young people.

Finally, can I on behalf of the Board thank you all for your "over and above" performance. It makes our role as trustees easier.



P O'Neill

Chairman

Dated: 27.09.2023 .

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 30 NOVEMBER 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and unaudited financial statements of the charity for the year ending 30 November 2022.

Trustees

The trustees, who are also the directors for the purposes of company law, and who served during the year and up to the date of signature of the unaudited financial statements were:

P O'Neill – Chairman

P Benson – Honorary President

D Houston – Company Secretary

None of the directors has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

Governing document

Pat Benson Community Sports Foundation Limited is constituted by its Memorandum & Articles of Association, adopted by the membership on 29 November 2016, which were subsequently amended by Special Resolution on 5 January 2018, and is a registered charity. The Trust was formed as a company limited by guarantee and was subsequently registered as a charity on 24 January 2018.

Organisational structure

The Trust is governed by five Executive Officers, who are the directors and trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and activities

The objectives of the Trust are;

1. To advance in life and help young people through:
 - (a) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
 - (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
2. The promotion of community participation in healthy recreation in particular by the provision of facilities for boxing

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TRUSTEES REPORT (INCLUDING DIRECTORS REPORT)

YEAR ENDED 30 NOVEMBER 2022

3. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Needs

(Data is based on latest figures available and is intended to provide a reasonable level of understanding) Birmingham has a population of just over 1 million people and of this around 21% of this is aged 5-19 years, compared to 17.7% in England. Birmingham is therefore a city of young people. In fact, 28.8% of the population is under the age of twenty. It is also an extremely ethnically diverse city with 62.9% of school children from a black or minority ethnic group. Children in Birmingham have worse than average levels of obesity. 50.8% of children participate in at least three hours of sport a week which is worse than the England average.

Children & Young People's Health & Wellbeing in Birmingham

How are these insights reflected in the experience of the children and Young People of Birmingham?

- 3% of 12-18s said they drink at least once a week
- 9% of 12-18s said they smoke
- 4% of 12-18s said they had used drugs in the last month. Alcohol consumption has decreased over the years and have been similar in last two years.

In Junior School students it was reported that:

- 14% of children have significant behaviour problems. This appears to have reduced in comparison to previous years.
- 8% of children have significant emotional problems (e.g. anxiety and depression).
- 8% of children have problems with attention, concentration or hyperactivity.
- 9% of children have difficulties in their overall mental health.

In Secondary School students it was reported that:

- 14% of children have significant behaviour problems/conduct disorders.
- 9% of children have emotional problems.
- 13% of children have poor attention and concentration.
- 10% have overall difficulties in their mental health, which also appears to be a slight increase compared to previous years.

General Deprivation.

Birmingham has much higher levels of poverty and deprivation than the national average, with 88% of Birmingham's wards being more deprived than the England average. 43% of children in the city live in poverty. Life expectancy is higher in the wealthier wards compared to the poorer wards. 95% of people that access the club and the services on offer come from the Small Heath, Nechells or Ladywood areas of Birmingham. These are among the most deprived areas in England with many of the smaller local super output areas falling within the bottom 0% of national deprivation. In Small Heath the ward is broken down into 20 Local Super Output Areas (LSOA), 19 of which are in the worse 10% of deprivation nationally. Nechells ward features several LSOAs that are within the worse 1% of deprivation nationally. Deprivation is driven by a range of factors including high unemployment, health inequalities, low-income families and poor housing stock. Key local challenges include;

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TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 30 NOVEMBER 2022

Mental Health.

Mental Health Foundation studies show that a low income, unemployment, poor housing, low levels of education and membership of lower social classes are all associated with a greater risk of experiencing a mental health problem. The poorest fifth of adults are at double the risk of experiencing a mental health problem as those on average incomes. There is growing evidence of up to a twenty-year drop-in life expectancy for people suffering from mental health issues. PBCSF is situated right in the heart of the problem. The West Midlands Mental Health Commission found:

- Demand for children's mental health services in the combined authority area had increased significantly (by an average of over 50%) in recent years as child poverty, isolation and stress had worsened. Evidence shows measures to reduce child poverty, abuse and neglect are key, along with improving school experience and access to social activities and support.
- The cost-of-living crisis was causing and deepening poverty which is a major risk factor for mental ill health as it increases stress, reduces resources for healthy choices and worsens environmental threats. Evidence shows that regional and local measures to reduce costs and increase incomes of the poorest can have a significant benefit to people's mental health.
- Because of structural racism that exposes racialised communities to higher levels of poverty, stress and reduces their opportunities, Black, Asian and other racialised groups experience worse mental health outcomes than white British people. Evidence shows that pro-active measures are needed to ensure services are delivered and shaped by people from affected communities.
- Physical activity is a significant protective factor for mental health. One third of children and one in four adults in the West Midlands are doing less than the minimum amount of activity advised for good health. People from deprived and racialised communities are even less likely to get enough exercise. Structural barriers need to be reduced and removed to ensure more people from all parts of society can walk, cycle and take part in exercise and sport more frequently.

Children In Need

Birmingham has a child poverty rate of 37% which is relatively high in comparison with other cities across the UK. In the areas PBCSF operates child poverty is as high as 43%. A recent survey of young people aged between 10-16 who access our activities and services showed that over has special educational needs or a disability. Birmingham has the highest obesity rates of the core cities at reception and 2nd highest rate at year 6. 24% of children are overweight or obese at reception rising to 40% by year 6. Sport England's latest set of Active People Survey data shows that there is only 31.6% of those aged 16 + taking part in at least one physical activity, per week, across Birmingham which is well below average. Only 32% of population within Ladywood/Nechells participate in sport at least once a week. In particular, the rate of family homelessness is far worse than the England average. The impact of an impoverished childhood upon the emotional health and wellbeing, resilience, and illness of children and young people is significant

Crime and anti-social behaviour.

There are well documented and reported statistics that demonstrate the need for crime prevention initiatives in Birmingham. The Office for National Statistics (ONS) says that in the year to March there were 3,437 offences involving a blade in the West Midlands Police area, an increase on the previous year. That is 118 offences per 100,000 population, behind only the London Met, which saw 168 knife crimes per 100,000 population.

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In the West Midlands Police area violence against the person went up by 20 per cent, weapons possession was up 19 per cent and drug offences rose by 18 per cent. Domestic abuse rose by 24 per cent. Although overall crime figures dropped during Covid-19 the pandemic has made the situation for at risk young people much worse with many not taking part in any education or training and spending lots of time on the streets. Emerging evidence shows how criminal gangs are recruiting young people using new online platforms while at the same time statutory agencies such as the youth offending team or social services have lost touch with young people because of Covid-19 restrictions.

Strategy and Delivery Model

PBCSF underwent a review of strategy, operations and delivery methods throughout 2022. This resulted in a more comprehensive organisational strategy. The work undertaken by the team has led to positive engagement and outcomes with younger people and adult members. PBCSF believes involving its target audiences and being respectful and relatable makes it successful and responsive and aides in understanding the risks and challenges in families, schools, and communities. The opinions of our members, as participants and volunteers are essential to future proofing provision, predicting trends and planning for change.

Organisational values established: *Unite, Inspire, Respect, Achieve*

We created a new website: www.patbensonfoundation.co.uk to differentiate our Foundation work and to be able to articulate our purpose.

Based on best practice, consultation with members and a needs-analysis, we have based our strategy around consolidating our programmes to become more targeted and focussed on the areas of speciality we have developed over the previous 7 years. As an organisation our main focus and aims are tackling and improving the outcomes for young people and vulnerable adults within our community whilst enhancing their mental health and physical wellbeing. To achieve this, we have set some clear organisational aims and established some key pillars of targeted services, which are outlined and illustrated as follows:

Our delivery model has been consolidated into a 4-pillar approach:

- *Personal Development (PD)*: this will embody the intervention and engagement programmes for young people aged 11-16 will be delivered through PD. Personal Development can be delivered to the needs of the particular project, such as youth crime and anti-social behaviour intervention, youth employment and physical fitness to address obesity and rising anxiety issues.
- *Health and Fitness*: for general adult members. This includes lifestyle, stress and family issues, providing an exercise, lifestyle and social environment to address areas surrounding deteriorating health and fitness, such as weight gain, onset of physical diseases, from higher blood pressure to diabetes, or work-related stress.
- *Mind Fit and Wellbeing*: targeted intervention programme for those suffering with mild to complex mental health issues, from stress to paranoid schizophrenia. Mostly referred from mental health organisations, we provide an environment for social interaction and belonging, whilst using boxing and exercise to address physical and mental health inequalities. This improves mental health, reduces loneliness and increase wellbeing.

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- Schools and Education: delivering boxing awards and young leaders' qualifications to schools, alternative provisions and colleges, producing happier and healthier young people, with improved leadership skills, and an improved chance at gaining skills and qualifications.

Our model is based on 4 x 12-week delivery programmes per year. This enables us to engage in recruitment and outreach, as well as monitoring the impact of each 12-week delivery cycle. This year, we have added programmes to help groups and communities in the following areas:

- Physical disabilities. Thanks to funding from People's Health Trust, we are developing specialist physical disability sessions. This includes a partnership with 'Bigger and Better PD', a specialist Parkinson's organisation, as well as Focus Birmingham, a visual impairment charity. We are delivering physical disability sessions through our Mind Fit pillar.
- Newly arrived migrants. Thanks to funding from The National Lottery Awards for All, we have offered a safe environment for newly arrived individuals to engage and achieve.
- Targeted youth leadership programme. Developed through our PD pillar, we are improving our focus on leadership skills, to improve volunteering and employment opportunities.
- Continue to build on the Holiday Activity Fund (HAF) programme, by implementing holiday activities throughout each school holiday. This forms part of our yearly support package.

Since Covid, our team has identified the following areas that we have been including into our offer to members, particularly the more vulnerable:

- Online/telephone mentoring support.
- Online mental well-being sessions.
- Online physical well-being sessions and exercise opportunities.
- Online group / 121 lifestyle support to fill the gap exposed by social isolation and reduced routine. This will cover healthy eating advice, diet plans, budget control and involve group workshops as well as personal development plans.

Performance and Achievements

PBCSF has continued to grow, becoming more targeted in the approach to programmes and areas of speciality. Thanks to funding from People's Postcode Lottery and Clothworker's Foundation, we have purchased a new 2018 plate, 17-seater bus, for the enhancement of PD and Mind Fit programmes.

We have further developed our National Lottery Reaching Communities programme into the second year of a three-year funding grant. On a weekly basis, we deliver over 50 hours of direct health and wellness intervention to young people, adults and families across Birmingham's most deprived areas.

The renewal of our People's Health Trust funding for a further 2 years, has led to the initial delivery of programmes for adults with physical disabilities and young people with social and emotional needs. The aforementioned description of our physical disabilities class highlights the groups we have partnered with to address the needs of adults suffering with Parkinson's and visual impairment.

Our successful application to the BBC Youth Investment Fund, enabled us to purchase new electronic

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barriers, improving our safeguarding protocols. Furthermore, we have invested into extensive ICT and classroom equipment to enhance the quality of workshops, social groups and our PD experience.

BBC Children In Need funding is one of our long-standing grant funders, enabling us to have developed an infrastructure for youth services within the organisation, focussing on positive impacts for young people from locally deprived areas, namely:

- Increased levels of health and fitness among disadvantaged young people
- Increase the essential life skills of disadvantaged children and young people
- Increase the number of disadvantaged children and young people involved in education, employment of training.

An area of focus has been the implementation of the holiday activity fund programmes, delivered for young people entitled to free school meals throughout the school terms. This is essential to offset the effects of increasing social austerity and the growing adverse impact of holiday hunger. We have run this successfully, in between our 12-week programme delivery cycles, helping over 350 young people.

A highlight achievement from the period was the culmination of our volunteering programme, with representation from local young people as sports volunteers at the Commonwealth Games. This project developed from 2018 to 2022, working with young people and young adults, placing them through a volunteering programme. Young volunteers learned valuable skills, and improved physical, emotional and psychological wellbeing, as well as improving leadership skills and levels of confidence and self-belief. This resulted in our volunteers leading boxers on their Commonwealth ring walks. Volunteers described the experience as life changing. A very proud moment for staff and volunteers.

Impact

Schools and education

We have supported schools to develop happier, fitter and healthier children by delivering up to 415 hours of boxing awards to over 483, 8 - 16-year-olds on our mainstream school and education provision.

Ours schools and education provision has partnered with 5 alternative provisions with students completing a 12-week intervention and behaviour management programme where we have successfully addressed the following.

- Tackling disengagement and anti-social behaviour
- Supporting young people presenting with challenging behaviours and engaging young people through targeted, boxing-led activities.
- Young people have learned to communicate better, improve self-discipline, awareness, whilst improving their knowledge around conflict resolution.

We have worked with mainstream schools on our health and well-being programme to support learners to;

- Improve their health and fitness, as well as the quality of their lifestyles.
- Tackle obesity levels and health inequalities, both physically and mentally.
- Improved concentration and education attainment.
- Improved confidence and better social links and friendships.

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TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 30 NOVEMBER 2022

We monitored the progress and impact of our delivery sessions by having students complete a baseline evaluation at the start of their 12-week boxing awards programme and another at the end, allowing us to create an impactful evaluation exercise. School leads complete a similar monitoring tool working closely with families to get an accurate insight into the learners' progress whilst engaging on the programmes we deliver.

- 100% identified improved positive behaviours in the classroom setting by their learners as reported by teachers.
- 100% of learners' friendships and social activities have improved as reported by the participants and teachers.
- 93% of learners have improved physical well-being as reported by participants and teachers.
- 100% of learners have improved emotional well-being as reported by participants and teachers.
- 53% of learners have enrolled on to projects at the academy outside of their school programme

Mind Fit

In the 2022 period, we delivered over 1285 hours of Mind Fit sessions to 421 members. Of those members, we welcomed 61 new members into the provision.

- 39% of participants have statement serious mental health illnesses and have been supported by Mind fit in 2022.
- 76% of participants have had some intervention with services with issues and concerns of their mental health.

What the participants say:

I work for Focus Birmingham – an organisation that supports people with sight loss and complex needs, and I have been referring people to Pat Benson Community Sports Foundation for just over a year. I am currently working with seven people who I have referred to the non-contact boxing sessions, these people are visually impaired or suffer from mental health issues. I have seen significant improvements in people's confidence since attending the sessions and everyone has made progress with their physical fitness no matter how big or small. All the people that I have worked with have all become more independent and some of them have attended the sessions without me or made their own way here. The feedback from service users is always positive about Pat Benson Community Sports Foundation and the boxing sessions. They also love the social group that we run before the sessions in the kitchen/ seating area at the gym where we discuss our weeks and use it as a great opportunity for signposting. These social groups also help tackle social isolation whilst creating a sense of community during the sessions. The sessions are great, and I will continue to refer people to the Foundation in the future.

Hayley Bathgate
Peer Support Co-ordinator at Focus

My name is Roopa Pandya I am thirty-two years of age, and I joined the women's mind fit session on the 19th of May 2022. I was initially told about these sessions after I attended a boxing 4 fitness course at Pat Benson Boxing Academy. I was informed by an employee at Pat Benson and another member that attends these sessions that if I was interested, I should sign up for the women's sessions.

I was keen to get back on to my fitness journey and meet new people as I used to be carer for a family member which occupied most of my time, so it was a good way for me to meet new people and get fit.

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TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 30 NOVEMBER 2022

and healthy at the same time. I also lost a family member just recently and was really struggling with my mental health but coming to the mind fit sessions has helped me a lot with keeping me active and occupied. I really enjoy the sessions, especially working out as a group as it encourages me to push myself more to be better.

The coaches are also really encouraging, and I like how I have had the chance to meet amazing people and become more sociable. These sessions have really help me become physically fitter and more confident in myself.

Roopa Pandya

Our Mind Fit and Personal Development programmes are at the forefront of our day-to-day delivery. We engage participants by:

- Supporting and empowering young people and adults who are struggling with their mental health, well-being, confidence and self-esteem.
- Empowering young people through mentoring, physical activity, health and fitness, and skill development as a mechanism to improve their lives and overall life experiences.
- Supporting to improve better emotional and physical health Conclusion Resulting in participants feeling less isolated leading to better opportunities in their community.

The future

- Mental health and suicide prevention; our plans will focus on further programme specialisation through the further promotion and awareness of our Mind Fit programme. We plan to spread awareness of the programme through partners, possibly nationally.
- Facility and satellite clubs; we will operate as a multi-site delivery organisation from 2023, expanding our projects in areas of deprivation that have little to no programme intervention.
- Increase staff levels, with the recruitment of more specialist staff.
- Increase PR and Communications via events and promotions aimed at raising awareness of our organisation, our achievements and the life-changing work we undertake.
- Generate more commercial and private-sector support, through work placement schemes, bridging the gap between our young people and the realistic pathway to employment.

Principal funding sources

Income to the Trust is mainly generated through grant funding, donations and coaching fees.

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 30 NOVEMBER 2022

Reserves policy

The reserve policy takes into consideration the major risks that could face the Trust.

It is the policy of the Trust to maintain unrestricted funds, which are the free reserves of the charity. The reserves are held at a level that ensures the financial viability of the Trust. That level is deemed to be one that equates to a minimum of one year's expenditure. The balance sheet indicates that there are £87,697 unrestricted funds as at 30 November 2022. This provides sufficient funds to cover management, administration and support costs for over 3 years.

Plans for future periods

Our vision: To be the best boxing club in the country, by inspiring communities, and producing champions.

Upon the formation of our new organisation strategy, our objectives in our new strategy are:

- Grow a sustainable and impactful charity.
- Expand our community work and education programmes.
- Re-develop a world class competitive boxing pathway.
- Raise the profile and connectivity of the charity.

We have identified the key activities that need to take place to fulfil our objectives and are essential to the sustainability of PBCSF.

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TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 30 NOVEMBER 2022

Statement of Trustees responsibilities

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


Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping 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 2006. They are 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.

Approval

The Trustees Report was approved by the Board of Trustees and signed on its behalf by:


Chairman

Dated 27.09.2023 .

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

I report to the trustees on my examination of the financial statements of Pat Benson Community Sports Foundation Limited for the year ending 30 November 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for an independent examination, I report in respect of the examination of the charity's financial statements carried out under section 144 of the Charities Act 2011 (the 2011 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 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);

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.



Jeremy Kitson FCA
Prime Chartered Accountants
Corner Oak
1 Homer Road
Solihull
B91 3QG

Date: 27 September 2023

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 NOVEMBER 2022

	Note	Unrestricted funds	Restricted funds	Total	Total
		2022	2022	2022	2021
		£	£	£	£
Income from:					
Donations and legacies		2,000	-	2,000	-
Charitable activities		-	-	-	-
Coaching fees		90,485	-	90,485	10,611
Membership fees		45,551	-	45,551	35,189
Tournaments		-	-	-	-
Grants	4	-	316,848	316,848	333,464
Total income		138,036	316,848	454,884	379,264
Expenditure on:					
Charitable activities					
Grant projects		-	286,067	286,067	239,970
Other charitable expenditure	5	103,054	-	103,054	71,135
Total charitable expenditure		103,054	286,067	387,255	311,105
Total resources expended		103,054	286,067	387,255	311,105
Net income for the year/Net movement in funds		34,982	30,781	65,763	68,159
Fund balances at 1 December 2021		52,715	100,687	153,402	85,243
Fund balances at 30 November 2022		87,697	131,468	219,165	153,402

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

**BALANCE SHEET
AS AT 30 NOVEMBER 2022**

	Note	2022	2021
Fixed assets	10	12,150	16,215
Current assets			
Debtors	11	303,311	425,005
Cash at bank and in hand		240,934	220,846
		<u>544,245</u>	<u>645,851</u>
Creditors: amounts falling due with one year	12	(320,876)	(486,852)
Net current assets		<u>223,369</u>	<u>158,999</u>
Total assets less current liabilities		235,519	175,214
Creditors: amounts falling due after more than one year	13	(16,354)	(21,812)
Net assets		<u>219,165</u>	<u>153,402</u>
Income funds			
Restricted funds	14	131,468	100,687
Unrestricted funds		87,697	52,715
		<u>219,165</u>	<u>153,402</u>

For the year ending 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of the financial statements for the year ending 30 November 2022 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 27.09.2023 and signed on behalf of the board by:


P O'Neill

Trustee

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 NOVEMBER 2022

1. Accounting Policies

Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a "Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes legally entitled to the resources after any performance conditions have been met;
- The trustees are virtually certain that they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 NOVEMBER 2022

1. Accounting Policies (continued)

Resources expended

Charitable activities includes all costs relating to general administration, which support the charitable purpose.

Grants offered subject to conditions, which have not been met at the year-end date are noted as a commitment, but not accrued as expenditure.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings that have been allocated to activities on a basis consistent with the use of the resources.

Incoming resources with related expenditure

When incoming resources have related expenditure (as with fundraising or contract income) both are reported gross in the SOFA.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values their useful lives on the following bases:

Plant and machinery - reducing balance over 4 years

Fixtures and fittings - reducing balance over 4 years

Vehicles - reducing balance over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with bankers, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 NOVEMBER 2022

2. Accounting Policies (continued)

Financial instruments

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Issues" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the assets and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price, including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market value of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

De-recognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund for the year. The assets of the scheme are held separately from those of the charitable company and are independently administered. The pension cost charge above represents contributions payable by the charitable company to the fund.

3. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 NOVEMBER 2022**

4. Grants

	Unrestricted Funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
BBC Children in need – small	-	10,159	10,159	13,855
BBC Children in need - large	-	28,357	28,357	34,581
Next Steps	-	-	-	16,444
Queens Jubilee Fund	-	3,810	3,810	-
Peoples Health Trust	-	5,845	5,845	3,855
Sport England Small Projects	-	5,000	5,000	-
Sport England Opportunity	-	-	-	66,366
VRU	-	-	-	1,896
Heart of England Emergency	-	-	-	5,072
Clothworkers Foundation	-	14,000	14,000	-
Celebrating Community Fund	-	9,857	9,857	-
Spring Camp – Street Games	-	23,160	23,160	-
Reaching Communities EF	-	-	-	99,425
Return To Play	-	-	-	3,508
Peoples Post Code Lottery	-	19,996	19,996	-
National Lottery - AFA	-	2,500	2,500	-
Sport Birmingham	-	-	-	4,368
Winter Contingency	-	-	-	11,398
DOE HAF Fund	-	3,395	3,395	15,380
SE Toyota Parasport	-	833	833	4,166
National Lottery Fighting Fit	-	146,558	146,558	24,426
Sported Disability Fund	-	4,800	4,800	-
JRS	-	-	-	28,724
Youth Investment Fund	-	28,578	28,578	-
Garfield Weston	-	10,000	10,000	-
Total for the year	-	316,848	316,848	333,464

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

**NOTES -TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 NOVEMBER 2022**

5. Charitable activities

	2022	2021
	£	£
Depreciation and impairment	4,066	5,286
Support costs (note 6)	98,988	65,849
	103,054	71,135

Analysis by fund

Unrestricted funds	103,054	71,135
Restricted funds	-	-
	103,054	71,135

6. Support costs

	2022	2021
	£	£
Advertising and PR	3,435	-
Wages and salaries	58,348	48,276
Independent examiner and accountancy fees	4,893	3,350
Property costs	18,685	6,117
Stationery, postage and telephone	3,710	3,317
IT costs	550	554
Donations	100	-
Consultancy fees	882	1,621
Subscriptions	3,175	2,349
Loan interest and bank charges	2,788	150
Other operating costs	2,422	115
	98,988	65,849

7. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2021 - £nil).

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 NOVEMBER 2022

8. Comparatives for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	Total
	£	£	£
<u>Income from:</u>			
Donations and legacies			
Charitable activities			
Coaching fees	10,611	-	10,611
Membership fees	35,189	-	35,189
Grants	-	333,464	333,464
Total income	45,800	333,464	379,264
<u>Expenditure on:</u>			
<u>Charitable activities</u>			
Grant projects	-	239,970	239,970
Other charitable expenditure	71,135	-	71,135
Total charitable expenditure	71,135	239,970	311,105
Other resources expended	-	-	-
Total resources expended	71,135	239,970	311,105
Net income for the year/Net movement in funds	(25,335)	93,494	68,159
Fund balances at 1 December 2020	78,050	7,193	85,243
Fund balances at 30 November 2021	52,715	100,687	153,402

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 NOVEMBER 2022**

9. Employees

	2022	2021
Gross wages and salaries	220,281	191,930
Employer National Insurance Contributions	16,563	16,678
Pension contributions to defined contribution scheme	3,479	3,272
	<u>240,323</u>	<u>211,880</u>

The average number of employees during the year were as follows:

	2022 No	2021 No
Management	2	2
Administrative	1	1
Coaching	5	5
Total	<u>8</u>	<u>8</u>

One of the employees earned more than £60,000 during the year (2021 - One).

10. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Vehicles £	Total £
Cost				
At 1 December 2021	1,706	26,396	319	28,421
Donated assets	-	-	-	-
At 30 November 2022	<u>1,706</u>	<u>26,396</u>	<u>319</u>	<u>28,421</u>
Depreciation and impairment				
At 1 December 2021	482	11,544	180	12,206
Depreciation charge	305	3,714	46	4,065
At 30 November 2022	<u>787</u>	<u>15,258</u>	<u>226</u>	<u>16,271</u>
Carrying amount				
At 30 November 2022	<u>919</u>	<u>11,138</u>	<u>93</u>	<u>12,150</u>
At 30 November 2021	<u>1,224</u>	<u>14,852</u>	<u>139</u>	<u>16,215</u>

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 NOVEMBER 2022

11. Debtors

	2022	2021
	£	£
Amounts falling due within one year		
Amount due from related undertaking	-	402
Trade debtors	303,065	419,838
Prepayments	246	4,765
	<u>303,311</u>	<u>425,005</u>

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans	5,700	5,700
Trade creditors	5,580	7,940
Other taxes and social security	627	39,711
Accruals	2,400	2,210
Deferred income	303,627	431,291
Amount due to related undertaking	2,942	-
	<u>320,876</u>	<u>486,852</u>

13. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans	16,354	21,812

The bank loans are unsecured and bear interest at a fixed rate Of 2.5% per annum. The loan is deferred for 12 months before becoming repayable over equal annual instalments over 5 years.

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 NOVEMBER 2022

14. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 December 2021	Incoming resources	Resources expended	Balance at 30 November 2022
	£	£	£	£
Grants	100,687	316,848	286,067	131,468
	<u>100,687</u>	<u>316,848</u>	<u>286,067</u>	<u>131,468</u>

Restricted grants represent funds received for specific project purposes.

15. Analysis of net assets between funds

Fund balances at 30 November 2022 and 30 November 2021 are represented by current assets/(liabilities).

16. Related party transaction

During the year Pat Benson Community Sports Foundation Limited paid £9,000 (2021 - £nil) in rent to Small Heath Boxing Club Limited, a company connected by common directors/trustees and members. At 30 November 2022, the amount owing to Small Heath Boxing Club Limited by the Charity amounted to £2,492 (2021 - £402 debtor).

Other than these transactions there were no other related party transactions during the year (2021 - none).

17. Company status and controlling party

The company is limited by guarantee. As such there is no share capital. Under the terms of the Articles of Association, each Trustee who is also a Director, is a member of the company. Every company member has promised, that if the company is wound up whilst they are a company member or within one year of ceasing to be a Director, to contribute a maximum of £1 towards winding up the company.

At the balance sheet date there were three company members so the amount subject to guarantee was £3.

Each member's vote ranks pari- passu and there is no controlling party or person of significant interest.