

**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 2023**

## CONTENTS

	Page
Legal and Administrative Information	3
Chairman's Statement	4
Trustees' Report	5 to 10
Independent examiners report	11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14 to 22

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Trustees**

M Maguire - Chairman  
P Benson  
D Houston  
A Morris  
W Kerrigan  
J Kadansky

**Company Secretary**

D Houston

**Registered Office**

Unit 2  
50 Adderley Street  
Birmingham  
West Midlands  
B9 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 2023

It is with great delight I present my first Chairman's statement, as the new Chair of the Pat Benson Community Sports Foundation. It is a longstanding and highly reputable organisation within the local community. The foundation has navigated a period of uncertainty surrounding the Covid pandemic and the ongoing cost of living crisis and recognises in the next phase of development it is important to refresh its purpose and focus in order to continue to meet the relevant needs of its members. The foundation also recognises the special relationship it has with many partners. The Foundation works with a wide range of vulnerable young people and adults, supporting them to grow in confidence and improve both their mental and physical health. The activity and objectives of the Foundation provides a vital stepping stone for young people and adults to better themselves, providing a clear routine and discipline that permeates their daily lives.

Without reputable local hubs, our cities are at a significant disadvantage. I see daily what this organisation achieves. I would like to take this opportunity to commend the staff, the volunteers and my fellow trustees on ensuring that this outstanding organisation continues to thrive within the community. Furthermore, I would like to thank the funders and wider stakeholders, for helping to provide the infrastructure and the funds to ensure we can navigate our way through these periods of uncertainty in our constant fight to create long-term sustainability. The future of our city and people is partly dependant on clubs such as this and the work they do.

Finally, a special message to outgoing Chair, Mr O'Neill. A passionate and long-standing servant, not just to this organisation, but to the wider community, He will move into an honorary position, along with our founder, Pat Benson. On behalf of Pat Benson Community Sports Foundation, thank you all for a very successful year, and we look forward to continuing our vital community work.

Mr. Michael Maguire  
Chair  
Pat Benson Community Sports Foundation



## **PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED**

### **TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 30 NOVEMBER 2023**

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 2023.

#### **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 Benson

A Morris

D Houston – Company Secretary

M Maguire – Chairman

W Kerrigan

J Kadansky

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 six 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.

#### **Activities**

The Foundation has continued with positive growth throughout the year, progressing into year 2 of our larger funds, where we have demonstrated high level programme impact for our young people and vulnerable adults. Despite Covid restrictions being fully lifted earlier in the year of 2022, our team is conscious that some of our members are extremely vulnerable. With the publication of the [Living with COVID plan](#), we continue to monitor the condition of vulnerable individuals through this period, particularly those who have struggled to re-engage with outdoor activity, and those who are at a greater risk of long-term social isolation.

## **PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED**

### **TRUSTEES REPORT (INCLUDING DIRECTORS REPORT)**

**YEAR ENDED 30 NOVEMBER 2023**

#### **Achievements and progress**

We have worked on the beginning of a new organisational strategy, as we were approaching the end of our strategy period. This is to be fully published in 2024, along with a comprehensive evaluation report of programmes and projects, as we enter the final year of our large core funding projects.

#### **Organisational Governance**

We have conscientiously reviewed our organisational governance and made several improvements. We have included changes at the board level with onboarding new trustees, refreshing our terms of reference, whilst fully reviewing and refreshing our policies throughout the organisation, to ensure excellent governance standards. We have welcomed a new Chair to the organisation, Mr. Micheal Maguire. We thank our outgoing Chair Mr. Pat O'Neill for his years of voluntary service to the Foundation.

Furthermore, we are currently reviewing our Market, PR and Communications activity considering the refined strategy and as such will work through updating our brand, website, and marketing channels to ensure we have a clear articulation of our vision, mission and values and ensure our audience's breadth and focus. This has included a review of our organisation objective, focusing mainly, but not exclusively on advancing the mental and physical health and wellbeing of young people and vulnerable adults.

#### **Facility**

Whilst our work is city-wide, we hold a lot of the foundation activity at our Adderley Street facility based in Digbeth. Whilst the facility is grounded in the community provides a neutral safe space for young people, and adults and serves our purpose in many respects. There are several factors that we must consider, including HS2's new station at Curzon Street. Such factors are monitored within our organisation risk factor.

#### **The Team**

The CEO and members of the team have benefited from attending both informal and formal training opportunities. This has included mentoring and facilitation support, attending conferences and formal delivery-related workshops. To bring new practices and learnings back to the organisation to support implementation. We have continued with strong staff retention, and developed a strong Senior Leadership Team, enabling us to accommodate maximum capacity within programmes. This ensures we maintain our ethos of helping as many people as possible. We commend all the team on ensuring a safe and regulated space for young people and adults, managing multiple challenging user groups throughout the year

#### **Our Mission**

To provide opportunities to be physically active, learn, and personally develop improving individuals and communities' physical and mental well-being.

#### **Our Vision**

To be a community-focused organisation, specialising in improving the quality of people's lives

#### **Values**

Unite, Respect, Achieve, Inspire



## PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

### TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 30 NOVEMBER 2023

#### Funding and programmes

Our funding delivery performance remains a highlight and up the period of 30<sup>th</sup> November 2023, we have again seen conscientious and strong programme delivery. Our multi-year funders are The National Lottery Community Fund, BBC Children In Need and the People's Health Trust. Further small pots of funding from other sources have enabled us to pilot our ever more popular Employability project.

One of our pilots took a sample of 10 individuals, between the ages 19-22 of on our Creating Pathway to Employment programme. The impact suggests this is a programme that is effective and needed within the local and wider community.

	YES	NO	NOT SURE	TOTAL	WEIGHTED AVERAGE
Has the project helped you manage your mental health?	100.00% 10	0.00% 0	0.00% 0	10	5.00
Has the project helped your confidence and self-esteem?	100.00% 10	0.00% 0	0.00% 0	10	5.00
Has the project helped you reduce anxiety towards your future?	90.00% 9	0.00% 0	10.00% 1	10	5.40
Has the project helped you manage your physical health?	100.00% 10	0.00% 0	0.00% 0	10	5.00
Has the project enabled you to try new activities?	100.00% 10	0.00% 0	0.00% 0	10	5.00
Has the project enabled you to engage in physical activities more often?	100.00% 10	0.00% 0	0.00% 0	10	5.00
Has the project increased your confidence to be more active?	100.00% 10	0.00% 0	0.00% 0	10	5.00

#### # USE THE BOX BELOW TO STATE ANY OTHER BENEFITS YOU EXPERIENCED.

- 1 meeting new people
- 2 me mental health and general confidence is a lot better now
- 3 Overall confidence and self esteem is better than ever
- 4 I have lost around 4kg since joining pat benson. It has also increased my confidence in terms of self defence.
- 5 it has raised my self esteem and reduced my social anxiety

	YES	NO	NOT SURE	TOTAL
Has the project helped you manage your mental health?	100.00% 10	0.00% 0	0.00% 0	10
Has the project helped your confidence and self-esteem?	100.00% 10	0.00% 0	0.00% 0	10
Has the project helped you reduce anxiety towards your future?	90.00% 9	0.00% 0	10.00% 1	10
Has the project helped you manage your physical health?	100.00% 10	0.00% 0	0.00% 0	10
Has the project enabled you to try new activities?	100.00% 10	0.00% 0	0.00% 0	10
Has the project enabled you to engage in physical activities more often?	100.00% 10	0.00% 0	0.00% 0	10
Has the project increased your confidence to be more active?	100.00% 10	0.00% 0	0.00% 0	10

## **PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED**

### **TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 30 NOVEMBER 2023**

Our flagship Mind Fit programme, where we use sport, mentoring, arts and therapy to improve the mental and physical wellbeing levels of adults, has seen positive evidence of impact. We also provide a highly impactful personal development model for young people and a physical disability intervention. A selection of some outcomes and differences made across the programmes include:

- 34 new community members are working as volunteers
- 5 new qualified level one instructors
- 97 people have reported improved self-confidence and self esteem
- 111 people have felt less lonely and isolated
- 209 adults using the project feel fitter and healthier
- 111 people have felt less lonely and isolated
- 121 people have increased participation in physical activities
- 89 young people using the project will be less likely to affiliate to a gang or be involved in criminal, activity.
- 457 disadvantaged young people have improved their levels of health and fitness on the programme
- 468 disadvantaged young people have increased essential life skills
- 242 disadvantaged young people have experienced progress in entering into education, employment or training.

#### **Differences for adults on one wellbeing intervention programmes.**

- Pre-programme base-line
- 20% felt motivated day by day
- 40% felt useful to their peers
- 40% felt close to other people
- 10% felt they dealt with problems well
- 40% felt they were in good physical health
- 30% felt they had good emotional health and well being
- 40% felt optimistic about the future
- 20 % felt calm and relaxed
- 
- Following attending the 12-week Programme, three times a week, members reported:
- 
- 80% felt motivated day by day
- 80% felt useful to their peers
- 100% felt close to other people
- 75% felt they dealt with problems well
- 100% felt they were in good physical health
- 75% felt they had good emotional health and well being
- 85% felt optimistic about the future
- 60% felt calm and relaxed



## PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

### TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 30 NOVEMBER 2023

#### Case study: Adrian – Mind Fit

Adrian is a long-standing member at PBBA. At 63 years old he is committed to his training to maintain his health and fitness during his senior years. He has made excellent progress in his boxing skills and happiness and wellbeing. He regularly attends the 'Healthy Minds' workshop and particularly enjoyed the goal setting session where he pledged to improve his diet and overall strength. Moreover, he took the time to outline his eating habits over the course of the week and sought to make minor changes to improve and ensure he maintains a balanced diet using the NHS Eatwell Plate as a guide. Adrian attended the strength and conditioning workshop and learned different techniques of lifting safely, which he clearly enjoyed. Furthermore, Adrian completed a Painting and Decorating course at a local college and put his newly learned skills to good use at PBBA, he volunteered to paint the male changing room. With careful precision, he ensured he took his time to complete the job to the highest standard. Adrian is a joy to have as part of the academy and his excellent sense of humour that is appreciated with fellow participants and coaches alike.

Our general health fitness programme caters for self-referrals, those at risk of falling into poor physical and mental health due to various reasons. Our outcomes for this general health and fitness programme are:

- Improve diet and nutrition
- Improve physical health
- Increase awareness of the dangers of smoking
- Reduce alcohol consumption
- Reduce blood pressure
- Reduce obesity
- Reduce smoking

From these members, we found:

- 113 people using the project have improved knowledge of health-related issues

We also conducted research this year as to the extra benefits of the club and the environment on individuals and challenged members to get 'more' from their experience. This is for those in the community that would like to increase their general wellbeing. From the research, of a sample of 100 people over the year, we have found:

- 90% have improve connections,
- 65% have increased their identity and worth to the community
- 95% have improved anxiety by simply 'walking into a boxing club'
- 33% have set a goal to volunteer and 'give something back'
- 47% have made a social contact that they keep in touch with outside of the club.
- 71% have learned a valuable skill
- 93% have improved their wellbeing as a direct result of the programme

## **PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED**

### **TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 30 NOVEMBER 2023**

#### **Helen – Mind Fit**

Helen has been attending Mind Fit at Pat Benson Boxing Academy for over a year and consistently attends twice weekly. She came with the view to enhance her speed, fitness, footwork, movement and strength whilst seeking out a new social network. She also attends the 12-week 'Healthy Minds' workshop, where she has learned mindfulness practices, how to write a strength and conditioning programme and how to bake a healthy eating snack using just three ingredients.

Her confidence has grown and this shows in the good and supportive relationships she has made with other participants. Helen showed an interest in becoming a Boxing Coach and has completed the Safeguarding and First Aid courses in preparation for her Level One certification in the new year. Helen has also committed to coaching more than ten hours for the club and has already volunteered in our various locations, including Sutton Coldfield and Warstock.

Moreover, Helen has been coaching the popular Self Defence classes for other participants and committed to do this once a month. She has been an absolute pleasure to coach and is supportive of other members of the group and utilises the opportunities that she is presented with.

#### **Objectives**

1. Improve physical and mental wellbeing.
2. Raise aspirations and develop the life skills of those who need it most.
3. Continue to build a robust infrastructure, from the board level, across the team, and organisation.
4. To sustain delivery and growth, research and evaluation will be key to ensuring the organisation remains focused on local needs.

#### **Principal funding sources**

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

#### **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 £99,663 unrestricted funds as at 30 November 2023 which is in line with the minimum requirements above.

**PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED**

**TRUSTEES REPORT (INCLUDING DIRECTORS REPORT)  
YEAR ENDED 30 NOVEMBER 2023**

**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

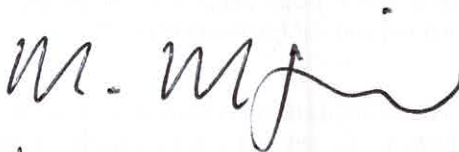
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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:

M Maguire - Chairman



Dated

25/09/24



**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 2023.

**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.

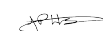
**Independent Examiner's Statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

**PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 30 NOVEMBER 2023**

	Note	Unrestricted funds	Restricted funds	Total	Total
		2023	2023	2023	2022
		£	£	£	£
<b><u>Income from:</u></b>					
Donations and legacies	3	-	-	-	2,000
Coaching fees		75,145	-	75,145	90,485
Membership fees		36,421	-	36,421	45,551
Tournaments		-	-	-	-
Grants	4	-	280,019	280,019	316,848
<b>Total income</b>		<b>111,566</b>	<b>280,019</b>	<b>391,585</b>	<b>454,884</b>
<b><u>Expenditure on:</u></b>					
<b><u>Charitable activities</u></b>					
Grant projects		-	237,328	237,328	286,067
Other charitable expenditure	5	99,600	24,901	124,501	103,054
<b>Total charitable expenditure</b>		<b>99,600</b>	<b>262,229</b>	<b>361,829</b>	<b>389,121</b>
<b>Total resources expended</b>		<b>99,600</b>	<b>262,229</b>	<b>361,829</b>	<b>389,121</b>
<b>Net income for the year/Net movement in funds</b>		<b>11,966</b>	<b>17,790</b>	<b>29,756</b>	<b>65,763</b>
<b>Fund balances at 1 December 2022</b>		<b>87,697</b>	<b>131,468</b>	<b>219,165</b>	<b>153,402</b>
<b>Fund balances at 30 November 2023</b>		<b>99,663</b>	<b>149,258</b>	<b>248,921</b>	<b>219,165</b>

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 2023**

	Note	2023	2022
<b>Fixed assets</b>	10	<u>9,113</u>	<u>12,150</u>
<b>Current assets</b>			
Debtors	11	285,651	303,311
Cash at bank and in hand		<u>268,377</u>	<u>240,934</u>
		554,028	544,245
<b>Creditors: amounts falling due with one year</b>	12	<u>(303,326)</u>	<u>(320,876)</u>
<b>Net current assets</b>		<u>250,702</u>	<u>223,369</u>
<b>Total assets less current liabilities</b>		259,815	235,519
<b>Creditors: amounts falling due after more than one year</b>	13	<u>(10,894)</u>	<u>(16,354)</u>
<b>Net assets</b>		<u>248,921</u>	<u>219,165</u>
<b>Income funds</b>			
Restricted funds	14	149,258	131,468
Unrestricted funds		99,663	87,697
		<u>248,921</u>	<u>219,165</u>

For the year ending 30 November 2023 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 2023 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 company's regime.

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

M Maguire

Trustee



## **PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 NOVEMBER 2023**

#### **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 2016). 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 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 2023**

**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.

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 30 NOVEMBER 2023**

**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 2023

4. Grants

	Unrestricted	Restricted	Total	Total
	Funds	funds		
	2023	2023	2023	2022
	£	£	£	£
BBC Children in need – small	-	8,694	8,694	10,159
BBC Children in need – large	-	28,360	28,360	28,357
Queens Jubilee Fund	-	5,714	5,714	3,810
Peoples Health Trust	-	11,690	11,690	5,845
Sport England Small Projects	-	13,592	13,592	5,000
The National Lottery Fighting Fit	-	111,362	111,362	146,588
Street Games HAF DEC 22	-	3,240	3,240	-
Easter Holiday Fund	-	14,880	14,880	-
Clothworkers Foundation	-	-	-	14,000
Celebrating Community Fund	-	-	-	9,857
Spring Camp – Street Games HAF	-	-	-	23,160
FEP Pathways To Work Fund	-	8,792	8,792	-
NNS Selly Oak	-	6,168	6,168	-
Peoples Post Code Lottery	-	-	-	19,996
Peter Harrison	-	1,250	1,250	-
National Lottery - AFA	-	4,820	4,820	2,500
Henry Smith Charity	-	16,668	16,668	-
National Grid Electricity	-	9,360	9,360	-
DOE HAF Fund	-	-	-	3,395
SE Toyota Parasport	-	-	-	833
Sported Disability Fund	-	-	-	4,800
NNS Sutton Coldfield	-	5,432	5,432	-
Youth Investment Fund	-	-	-	28,578
Garfield Weston	-	29,997	29,997	10,000
<b>Total for the year</b>	-	280,019	280,019	316,848



**PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED**

**NOTES -TO THE FINANCIAL STATEMENTS  
YEAR ENDED 30 NOVEMBER 2023**

**6. Support costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Advertising and PR	-	3,435
Wages and salaries	69,091	58,348
independent examiner and accountancy fees	6,580	4,893
Property costs	21,018	18,686
Stationary, postage and telephone	5,879	3,710
IT costs	520	550
Donations	100	100
Consultancy fees	15,812	882
Subscriptions	1,639	3,175
Loan interest and bank charges	2,246	2,788
Other operating costs	2,440	2,422
	<b>125,325</b>	<b>98,988</b>

**7. Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022 - £nil).

PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 NOVEMBER 2023

8. Comparatives for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	Total
	£	£	£
<b><u>Income from:</u></b>			
Donations and legacies	2,000	-	2,000
Charitable activities	-	-	-
Coaching fees	90,485	-	90,485
Membership fees	45,552	-	45,552
Grants	-	316,849	316,849
<b>Total income</b>	<b>138,037</b>	<b>316,849</b>	<b>454,886</b>
<b><u>Expenditure on:</u></b>			
<b><u>Charitable activities</u></b>			
Grant projects	-	286,067	286,067
Other charitable expenditure	103,054	-	103,054
<b>Total charitable expenditure</b>	<b>103,054</b>	<b>286,067</b>	<b>389,121</b>
Other resources expended	-	-	-
<b>Total resources expended</b>	<b>103,054</b>	<b>286,067</b>	<b>389,121</b>
<b>Net income for the year/Net movement in funds</b>	<b>34,983</b>	<b>30,782</b>	<b>65,765</b>
<b>Fund balances at 1 December 2021</b>	<b>52,715</b>	<b>100,687</b>	<b>153,402</b>
<b>Fund balances at 30 November 2022</b>	<b>87,698</b>	<b>131,469</b>	<b>219,167</b>

**PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 30 NOVEMBER 2023**

**9. Employees**

	<b>2023</b>	<b>2022</b>
Gross wages and salaries	234,080	220,281
Employer National Insurance Contributions	16,440	16,563
Pension contributions to defined contribution scheme	3,366	3,479
	<u>253,886</u>	<u>240,323</u>

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

	<b>2023 No</b>	<b>2022 No</b>
Management	2	2
Administrative	2	1
Coaching	5	5
Total	<u>9</u>	<u>8</u>

One of the employees earned more than £60,000 during the year (2022 - One).

**10. Tangible fixed assets**

	<b>Plant and machinery</b>	<b>Fixtures and fittings £</b>	<b>Vehicles</b>	<b>Total</b>
	<b>£</b>		<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 December 2022	1,706	26,396	319	28,421
Donated assets	-	-	-	-
At 30 November 2023	<u>1,706</u>	<u>26,396</u>	<u>319</u>	<u>28,421</u>
<b>Depreciation and impairment</b>				
At 1 December 2022	788	15,257	226	16,271
Depreciation charge	230	2,784	23	3,038
At 30 November 2023	<u>1,018</u>	<u>18,042</u>	<u>250</u>	<u>19,309</u>
<b>Carrying amount</b>				
At 30 November 2023	<u>689</u>	<u>8,354</u>	<u>70</u>	<u>9,113</u>
At 30 November 2022	<u>918</u>	<u>11,139</u>	<u>93</u>	<u>12,150</u>

**PAT BENSON COMMUNITY SPORTS FOUNDATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 30 NOVEMBER 2023**

**11. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Amount due from related undertaking	4,574	-
Trade debtors	280,188	303,065
Prepayments	888	246
	<hr/>	<hr/>
	285,650	303,311

**12. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	5,700	5,700
Trade creditors	4,327	5,580
Other taxes and social security	709	627
Pension contributions due to defined		
Accruals	2,640	2,400
Deferred income	289,950	303,627
Amount due to related undertaking		2,941
	<hr/>	<hr/>
	303,326	320,876

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	10,894	22,532

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 2023**

**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:

	<b>Movement in funds</b>			
	<b>Balance at 1 December 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 30 November 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants	131,468	280,019	262,229	149,258
	131,468	280,019	262,229	149,258

Restricted grants represent funds received for specific project purposes.

**15. Analysis of net assets between funds**

Fund balances at 30 November 2023 and 30 November 2022 are represented by current assets/(liabilities).

**16. Related party transaction**

During the year Pat Benson Community Sports Foundation Limited paid £9,000 in rent to Small Heath Boxing Club Limited, a company connected by common directors/trustees and members. At 30 November 2023, the amounting owing by Small Heath Boxing Club Limited by the Trust amounted by £4,574 (2022 - £2,492 creditor).

Other than these transactions there were no other related party transactions during the year (2022 - 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.



