

**JOHN POINTON SPORTS AND
RECREATION FACILITY**

**TRUSTEES' REPORT AND
AUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31st MARCH 2019

JOHN POINTON SPORTS AND RECREATION FACILITY

REGISTERED CHARITY NUMBER 1156093

REGISTERED COMPANY NUMBER 08818162

TRUSTEES' REPORT

FOR THE YEAR ENDED 31st MARCH 2019

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31st March 2019 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 1st 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

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 17th December 2013 and registered as a charity on 10th 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 31st MARCH 2019 (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

A tender exercise was completed in 2018 to assess the cost of building an extension to the pavilion to incorporate both a function room and additional kitchen facilities.

The trustees are now liaising with Staffordshire Football Association (FA) to secure funding for the building project but also with a view to replace the existing grass football pitch with a synthetic 4G surface. An all weather surface would attract a significant uplift in usage from local schools and football teams throughout the week and also in the current dormant periods of the weekend. The proposed surface also lends itself to other sports, such as hockey, for which there is a significant demand locally for training and competitive matches.

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 2018-2019 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 31st MARCH 2019 (CONTINUED)

FINANCIAL REVIEW

Net Outgoing Resources

During the year the charity had net outgoing resources of £42,035 (2018: £29,715) from all its activities.

Incoming resources comprised Trading Income which totalled £50,079 (2018: £55,204). This income source supports the key objectives of the charity and the main outgoing resources related to Charitable Activities which totalled £89,246 (2018: £82,159). Within Charitable Activities the main items of cost were Wages of £33,854 (2018: £31,866) and Depreciation of £28,501 (2018: £27,976).

Fixed Assets

The net book value of fixed assets of the charity is £1,262,328 (2018: £1,287,848).

Fixed asset additions during the year total £2,981 (2018: £5,526).

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 £1,294,388 (2018: £1,336,423) comprising a restricted capital fund of £1,255,597 (2018: £1,282,453) and a restricted income fund of £38,791 (2018: £53,970). 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 £32,556 (2018: £48,996). The balance on the total restricted capital fund of £1,255,597 can only be realised by disposing of tangible fixed assets. Similarly, of the total restricted income fund of £38,791, £6,731 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 £38,791 (2018: £53,970) 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 31st MARCH 2019 (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.

STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS

The directors of the company who held office at the date of approval of this Report of the Trustees as set out above each confirm that:-

- so far as they are aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware, and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

JOHN POINTON SPORTS AND RECREATION FACILITY

REGISTERED CHARITY NUMBER 1156093

REGISTERED COMPANY NUMBER 08818162

TRUSTEES' REPORT

FOR THE YEAR ENDED 31st MARCH 2019 (CONTINUED)

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

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

AUDITORS

A resolution for the re-appointment of Hardwicks as the charitable company's auditors is to be proposed at the forthcoming Annual General Meeting.

Approved by the Board of Trustees on 4th November, 2019 and signed on its behalf by:

B.K. Williams

..... **Trustee**

JOHN POINTON SPORTS AND RECREATION FACILITY
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
JOHN POINTON SPORTS AND RECREATION FACILITY

OPINION:

We have audited the financial statements of John Pointon Sports and Recreation Facility (the "charity") for the year ended 31st March 2019 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2019 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION:

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

JOHN POINTON SPORTS AND RECREATION FACILITY

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

JOHN POINTON SPORTS AND RECREATION FACILITY (CONTINUED)

OTHER INFORMATION

The trustees are responsible for the other information. The other information comprises the information included in the Statement of Accounts, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION:

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:-

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations necessary for the purposes of our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out within the Trustees' Report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

JOHN POINTON SPORTS AND RECREATION FACILITY

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

JOHN POINTON SPORTS AND RECREATION FACILITY (CONTINUED)

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

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

David Shaw BSc, FCA

(Senior Statutory Auditor)

For and on behalf of Hardwickes,

Statutory Auditor & Chartered Accountants

4th November, 2019

JOHN POINTON SPORTS AND RECREATION FACILITY

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

FOR THE YEAR ENDED 31st MARCH 2019

	<u>Notes</u>	<u>Unrestricted Funds 2019</u>	<u>Restricted Funds 2019</u>	<u>Total Funds 2019</u>	<u>Total Funds 2018</u>
<u>INCOMING RESOURCES</u>		£	£	£	£
<u>Incoming Resources from Generated Funds:-</u>					
<u>Incoming Resources from Charitable Activities:-</u>					
Trading Income		<u>50,079</u>	<u>-</u>	<u>50,079</u>	<u>55,204</u>
<u>TOTAL INCOMING RESOURCES</u>		<u>50,079</u>	<u>-</u>	<u>50,079</u>	<u>55,204</u>
<u>RESOURCES EXPENDED</u>					
<u>Charitable Activities</u>	2	62,390	26,856	89,246	82,159
<u>Support Costs</u>	2	<u>2,868</u>	<u>-</u>	<u>2,868</u>	<u>2,760</u>
<u>TOTAL RESOURCES EXPENDED</u>		<u>65,258</u>	<u>26,856</u>	<u>92,114</u>	<u>84,919</u>
<u>NET OUTGOING RESOURCES BEFORE TRANSFERS</u>	4	(15,179)	(26,856)	(42,035)	(29,715)
Transfers between Funds	9	<u>15,179</u>	<u>(15,179)</u>	<u>-</u>	<u>-</u>
<u>NET MOVEMENT IN FUNDS</u>		<u>-</u>	<u>(42,035)</u>	<u>(42,035)</u>	<u>(29,715)</u>
<u>Reconciliation of Funds</u>					
Total Opening Funds		<u>-</u>	<u>1,336,423</u>	<u>1,336,423</u>	<u>1,366,138</u>
<u>TOTAL FUNDS AT 31st MARCH 2019/2018</u>		<u>-</u>	<u>1,294,388</u>	<u>1,294,388</u>	<u>1,336,423</u>

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 31st MARCH 2019

	<u>Notes</u>	<u>2019</u>	<u>2018</u>
		£	£
<u>FIXED ASSETS</u>			
Tangible Fixed Assets	6	1,262,328	1,287,848
<u>CURRENT ASSETS</u>			
Debtors	7	400	1,165
Cash at Bank and in Hand		<u>32,556</u>	<u>48,996</u>
		32,956	50,161
<u>CREDITORS:</u> Amounts Falling Due Within One Year	8	<u>(896)</u>	<u>(1,586)</u>
<u>NET CURRENT ASSETS</u>		<u>32,060</u>	<u>48,575</u>
<u>NET ASSETS</u>		<u>1,294,388</u>	<u>1,336,423</u>
<u>RESERVES</u>			
Restricted Funds	9	<u>1,294,388</u>	<u>1,336,423</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.

Approved by the Board of Trustees on 4th November, 2019 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 31st MARCH 2019

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 31st MARCH 2019 (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 31st MARCH 2019 (CONTINUED)

2. RESOURCES EXPENDED

	<u>Unrestricted</u> <u>Funds</u> <u>2019</u>	<u>Restricted</u> <u>Funds</u> <u>2019</u>	<u>Total</u> <u>Funds</u> <u>2019</u>	<u>Total</u> <u>Funds</u> <u>2018</u>
<u>Charitable Activities</u>	£	£	£	£
Purchases of Resale Goods	4,800	-	4,800	6,172
Wages	33,854	-	33,854	31,866
Rates	1,501	-	1,501	1,456
Insurance	3,365	-	3,365	3,296
Electricity and Gas	3,624	-	3,624	2,692
Stationery	142	-	142	291
Telephone and Internet	751	-	751	734
Computers and Software	828	-	828	-
Repairs and Renewals	10,818	-	10,818	2,699
Cleaning	320	-	320	540
Bank Charges	578	-	578	847
Sundry Expenses	59	-	59	3,407
Training	105	-	105	-
Depreciation	1,645	26,856	28,501	27,976
Loss on Sale of Fixed Assets	-	-	-	183
<u>Support Costs</u>	<u>62,390</u>	<u>26,856</u>	<u>89,246</u>	<u>82,159</u>
Accountancy	<u>2,868</u>	-	<u>2,868</u>	<u>2,760</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>2,868</u>	<u>2,868</u>	Governance

4. NET OUTGOING RESOURCES FOR THE YEAR

The net outgoing resources are stated after charging:

	<u>2019</u> £	<u>2018</u> £
Depreciation	<u>28,501</u>	<u>27,976</u>

JOHN POINTON SPORTS AND RECREATION FACILITY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31st MARCH 2019 (CONTINUED)

5. STAFF COSTS AND NUMBERS

	<u>2019</u>	<u>2018</u>
	£	£
Salaries and Wages	<u>33,854</u>	<u>31,866</u>

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

Key Management Personnel Remuneration during the year was £Nil (2018: £Nil).

The average monthly headcount (including part time staff) was 4 staff (2018: 6 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 st April 2018	1,389,877	5,526	90	1,359	1,396,852
Additions	<u>-</u>	<u>2,981</u>	<u>-</u>	<u>-</u>	<u>2,981</u>
At 31 st March 2019	<u>1,389,877</u>	<u>8,507</u>	<u>90</u>	<u>1,359</u>	<u>1,399,833</u>
<u>Depreciation:-</u>					
At 1 st April 2018	107,424	590	56	934	109,004
Charge for the Year	<u>26,856</u>	<u>1,529</u>	<u>12</u>	<u>104</u>	<u>28,501</u>
At 31 st March 2019	<u>134,280</u>	<u>2,119</u>	<u>68</u>	<u>1,038</u>	<u>137,505</u>
<u>Net Book Value:-</u>					
At 31 st March 2019	<u>1,255,597</u>	<u>6,388</u>	<u>22</u>	<u>321</u>	<u>1,262,328</u>
At 31 st March 2018	<u>1,282,453</u>	<u>4,936</u>	<u>34</u>	<u>425</u>	<u>1,287,848</u>

7. DEBTORS

	<u>2019</u>	<u>2018</u>
	£	£
Trade Debtors	-	750
Prepayments	<u>400</u>	<u>415</u>
	<u>400</u>	<u>1,165</u>

8. CREDITORS: Amounts Falling Due Within One Year

	£	£
Trade Creditors	200	200
Taxation and Social Security	-	696
Accruals	<u>696</u>	<u>690</u>
	<u>896</u>	<u>1,586</u>

JOHN POINTON SPORTS AND RECREATION FACILITY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31st MARCH 2019 (CONTINUED)

9. **MOVEMENT IN FUNDS**

	<u>At 1st April 2018</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Transfers</u>	<u>At 31st March</u>
	<u>£</u>	<u>Resources</u>	<u>Resources</u>	<u>Between</u>	<u>2019</u>
<u>Restricted Funds</u>		<u>£</u>	<u>£</u>	<u>Funds</u>	<u>£</u>
John Pointon & Sons Limited – Capital Fund	1,282,453	-	(26,856)	-	1,255,597
John Pointon & Sons Limited – Income Fund	53,970	-	-	(15,179)	38,791
<u>TOTAL RESTRICTED FUNDS</u>	<u>1,336,423</u>	<u>-</u>	<u>(26,856)</u>	<u>(15,179)</u>	<u>1,294,388</u>
<u>Unrestricted Funds</u>					
General Funds	-	50,079	(65,258)	15,179	-
<u>TOTAL UNRESTRICTED FUNDS</u>	<u>-</u>	<u>50,079</u>	<u>(65,258)</u>	<u>15,179</u>	<u>-</u>
<u>TOTAL FUNDS</u>	<u>1,336,423</u>	<u>50,079</u>	<u>(92,114)</u>	<u>-</u>	<u>1,294,388</u>

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

	<u>General Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Fixed Assets	-	1,262,328	1,262,328
Current Assets	-	32,956	32,956
Current Liabilities	-	(896)	(896)
	<u>-</u>	<u>1,294,388</u>	<u>1,294,388</u>