Company Registration Number - 07264161

The Charity Registration Number is :- 1139412

Pomphrey Hill Community Sports Association

Report and Accounts

31 March 2026

Pomphrey Hill Community Sports Association

Report and accounts for the year ended 31 March 2026

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ANNUAL TRUSTEE REPORT: APRIL 2025 – MARCH 2026

The Management Committee presents its directors' report and audited financial statements for the year ending 31 March 2026.

REFERENCE AND ADMINISTRATIVE INFORMATION

- **Charity Name:** Pomphrey Hill Community Sports Association
- **Charity Registration Number:** 1139412
- **Company Registration Number:** 07264161
- **Registered Office and Operational Address:** The Sports Pavilion, Pomphrey Hill Playing Fields, Pomphrey Hill, Mangotsfield, Bristol BS16 9NF

MANAGEMENT COMMITTEE

- Alex Withers (Chairman)
  - Appointed Date: 21.07.25
- Phil Britton
- Alan Reese
- Leigh Paul
- Richard Harris
  - Appointed Date: 10.08.26
- Jake Lane
  - Appointed Date: 10.08.26
- Jane Curtis
  - Appointed Date: 10.08.26
- Amanda Carr
  - Appointed Date: 11.08.2025
  - Resignation Date: 01.08.2026
- Christopher Burnham
  - Appointed Date: 10.08.26
  - Resignation Date: 11.09.2026
- Tony Mooney
  - Resignation Date: 23.07.26
- Darren Yates
  - Resignation Date: 05.12.2025
- Michael Norris
  - Resignation Date: 09.03.2026
- Emma Showering
  - Resignation Date: 05.12.2025
- Thomas Smurthwaite
  - Resignation Date: 05.12.2025

MEMBERS

- Faye Poole
- Ian Coles

INDEPENDENT EXAMINER

- Susan Rickerby, Chartered Accountant, Lloydbottoms Limited, Chartered Accountants, 118 High Street, Staple Hill, Bristol BS16 SHH

BANKERS

- Co-Operative Business Bank, 1 Balloon Street, Manchester, M4 4BE
- CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent. ME19 410

STRUCTURE GOVERNANGE AND MANAGEMENT

GOVERNING DOCUMENT

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

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law. No changes have been made to the Governing Document in the past 12 months.

RECRUITMENT AND APPOINTMENT OF MANAGEMENT COMMITTEE

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

Under the Articles of Association, at each AGM, one quarter of the directors must retire from office. However, the Articles do permit a director who is retiring to be re-elected for a further period with a recommendation from the remaining directors of the Management Committee.

The more traditional business skills are well represented on the Management Committee & to maintain this broad skill mix, members of the Management Committee are requested to provide a of their skills & in the event of a particular skill being lost due to retirements, we would look to individuals with similar skills to those lost for election to the Management Committee. Nevertheless, the Management Committee is always on the lookout for new blood with skills which compliment those held by the existing Committee.

MEMBERS OF THE MANAGEMENT COMMITTEE

The Management Committee, who are directors for the purpose of company law & trustees for the purpose of charity law, who served during the year are shown above on page 1.

DIRECTOR/TRUSTEE INDUCTION AND TRAINING

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

A Trustee induction handbook has been developed which draws on information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee". This is distributed to all new trustees along with the governance documents and role information.

MEMBERS

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

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

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

RISK MANAGEMENT

Where required, systems or procedures have been established to mitigate the risks the Charity faces. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. Procedures are in place to ensure compliance with those policies we have in place. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

ORGANISATIONAL STRUCTURE

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

A scheme of delegation has been put in place by the directors/trustees. Day to day responsibility for the operational management across the site rests with a paid Operations Manager who provides a detailed report to the monthly meetings around what has happened on site. We also had a paid Bar Manager whose specific responsibility is for the running of the bar & its staff and she also provides a monthly report to the monthly meetings. The Operations Manager supervise the entire staff team and make up 2 of the 3 contracted members of staff. The remainder of the staff team who either work in the bar or the hatch area are on zero hours contracts.

OUR AIMS AND OBJECTIVES

Our charity's purposes as set out in the objects contained in the company's Memorandum and Articles of Association are to:

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

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

THE FOCUS OF OUR WORK

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

PUBLIC BENEFIT STATEMENT

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

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

Our main activities and who we help are described below.

WHO USES AND BENEFITS FROM OUR SERVICES?

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

- football clubs who encourage the strong involvement of both the youth & adult community (boys & men)
- a girls and ladies football club has added to the diversity on offer
- a cricket club where again we see the strong involvement of both a youth & adult community (both girls & boys)
- a local running club & a popular Park Run venue on Saturday mornings
- an outside play area for children
- outside hatch & patio area offering tea & coffee facilities & small snacks
- 2 inside function rooms which can be hired out for classes during the day and function during the evenings

ENSURING OUR WORK DELIVERS OUR AIMS

Our aims, objectives and activities are reviewed regularly by the Trustees to ensure they continue to meet the needs of the local community and deliver public benefit. These reviews consider the outcomes of our work, the success of key activities and the positive impact they have on the people and organisations we exist to support. They also help ensure that our activities remain aligned with the charitable purposes and objectives of the Association.

As the Association continues to develop, we remain committed to maintaining high-quality facilities whilst ensuring the site remains financially sustainable and responsive to changing community needs. Trustees regularly review contracts, operating costs and service provision to ensure value for money and to support the effective management of the Charity's resources. We also continue to review energy and utility arrangements and seek opportunities to improve efficiency across the organisation.

Our vision is for Pomphrey Hill to be more than just a sports venue. We aim to be a welcoming, inclusive and accessible community hub where people of all ages, backgrounds and abilities can participate in sport, recreation, social activities and community life. We want everyone who visits Pomphrey Hill to feel welcome, valued and part of the wider community.

To support this vision, our priorities include:

- Promoting the Association and its facilities to maximise community use and ensure they are accessible to a wide range of individuals, groups and organisations.
- Supporting affiliated clubs in encouraging participation in sport within an affordable, welcoming and non-discriminatory environment.
- Further developing opportunities for community activities, social events and wellbeing initiatives that bring people together.
- Maintaining high standards across our buildings, grounds, sports facilities and hospitality services.

- Continuing to develop our bar and Hatch facilities to enhance the visitor experience and create sustainable income streams for the Charity.
- Increasing awareness of Pomphrey Hill as a community destination for local residents, community groups, businesses and voluntary organisations.
- Strengthening partnerships and seeking external funding opportunities that support future improvements and long-term sustainability.
- Demand for our function rooms, community spaces and outdoor facilities continues to demonstrate the important role Pomphrey Hill plays within the local area. Trustees remain committed to investing in the site, supporting our staff and volunteers, and ensuring the Association continues to provide opportunities for sport, recreation, social connection and community engagement for many years to come.

ACHIEVEMENTS

During the year, Pomphrey Hill Community Sports Association continued to provide high-quality sporting, recreational and community facilities for local residents, clubs, organisations and businesses.

The Association has maintained strong levels of use across its sports pitches, cricket fields and function spaces. Our facilities continue to support a diverse range of users including football clubs, cricket clubs, running clubs, community groups, charities, businesses and private hirers.

A significant focus during the year has been on improving the overall experience for visitors and hirers. Continued investment in the site's buildings, grounds and facilities has helped maintain the high standards expected by users whilst ensuring the long-term sustainability of the Association's assets.

The Management Committee has also continued to strengthen governance arrangements and operational oversight. Trustees have worked closely with the Operations Manager and staff team to support day-to-day operations, monitor performance, manage risks and identify opportunities for future development.

The Association remains committed to ensuring the facilities are welcoming, accessible and affordable to all sections of the community. Through the continued provision of sporting opportunities, community activities and venue hire, Pomphrey Hill has continued to deliver significant public benefit throughout the year.

FINANICAL REVIEW

The financial position of the Association remained stable during the year despite continued pressures from utility costs, inflation, wider economic conditions and weather conditions for the use of the sports pitches.

Income continued to be generated from a mixture of sports pitch hire, facility hire, bar operations, hatch operations, community activities and other associated trading activities. The Management Committee has continued to monitor costs carefully whilst ensuring that the facilities remain safe, welcoming and fit for purpose.

Trustees regularly review financial performance, cash flow and future commitments to ensure the long-term sustainability of the organisation. Throughout the year the Association maintained appropriate financial controls and oversight of expenditure.

The Management Committee considers the Association is satisfied that appropriate resources remain available to support ongoing operations and future development plans.

PRINCIPAL FUNDING SOURCES

The principal funding sources of the Association during the year were:

- Sports pitch hire
- Room and venue hire
- Bar and catering income
- Community and private functions
- Fundraising events & regular donations

The Association continues to seek opportunities to diversify income streams whilst ensuring that activities remain aligned with its charitable objectives and provide benefit to the local community.

RESERVES POLICY

The Charity has a requirement under the terms of its lease with South Gloucestershire Council (SGC) to maintain a Reserves amount in a sum of not less than £3,500 to provide payment of cost of maintenance to the site. As we have 2 leases across our sites, this equates to a total sum of £7,00 in the account.

PLANS FOR FUTURE PERIODS

The Charity plans to continue delivering the activities outlined above, subject to regular review to ensure they continue to meet the needs of the local community and remain financially sustainable. Trustees will continue to explore opportunities to improve the effectiveness and efficiency of the Association whilst maintaining high-quality facilities and services for users.

Our long-term vision is for Pomphrey Hill to be recognised as a welcoming and inclusive community hub for all. We aim to provide opportunities for people of all ages, backgrounds and abilities to come together through sport, recreation, wellbeing and community activities. We want Pomphrey Hill to be a place where everyone feels they belong and can participate, regardless of their circumstances.

The Trustees will continue to seek external funding, partnerships and new income opportunities that support the Charity's objectives and help secure the long-term sustainability of the site. Particular focus will be given to developing the Hatch, which continues to perform strongly and has significant potential for growth. In the short to medium term, we will explore opportunities to develop this offer into a community café, creating an additional amenity for visitors whilst generating sustainable income for the Charity.

Alongside this, we will continue to invest in our facilities, strengthen governance and increase engagement with local residents, sports clubs, community organisations and businesses. Through these efforts, we hope to ensure that Pomphrey Hill remains at the heart of the community and continues to have a positive impact on the lives of those who use it for many years to come.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

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

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

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

METHOD OF PREPARATION OF ACCOUNTS - SMALL COMPANY PROVISIONS

The financial statements are set out on pages 11 to 30.

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

Approved by the Management Committee on 26/10/2026 & signed on its behalf by:

AS Withers

ALEX WITHERS - CHAIRMAN

Pomphrey Hill Community Sports Association

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2026

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 30 for the year ended 31 March 2026 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 17.

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

As described on page 8, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

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

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

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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

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

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

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

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

Independent Examiner's Statement, Report and Opinion

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

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

The gross income of the charitable company in the year ended 31 March 2026 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Accountant;

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

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

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

the financial statements do not accord with those records; or

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

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

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

Signed:-  ACA

Susan Rickerby - Independent Examiner

Chartered Accountant ICAEW

118 High Street
Staple Hill
Bristol
South Gloucestershire
BS16 5HH

This report was signed on __/__/2026 26 October 2026

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2026

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2026, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2026	2026	2026	2025
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	-	1,000	**1,000**	21,464
Charitable activities	A2	305,161	-	**305,161**	288,846
Other trading activities	A3	2,739	206	**2,945**	457
Investments	A4	505	-	**505**	492
Total income	**A**	**308,405**	**1,206**	**309,611**	**311,259**
Expenditure on:					
Charitable activities	B2	306,680	6,934	**313,614**	307,045
Total expenditure	**B**	**306,680**	**6,934**	**313,614**	**307,045**
Net income for the year		**1,725**	**(5,728)**	**(4,003)**	**4,214**
Transfers between funds	**C**	1,351	(1,351)	-	-
Net income after transfers	**A-B-C**	**3,076**	**(7,079)**	**(4,003)**	**4,214**
Net movement in funds		**3,076**	**(7,079)**	**(4,003)**	**4,214**
Reconciliation of funds:-	**E**				
Total funds brought forward		30,894	8,951	**39,845**	35,631
Total funds carried forward		**33,970**	**1,872**	**35,842**	**39,845**

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

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

All activities derive from continuing operations

The notes attached on pages 17 to 30 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2026

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

	SORP Ref	Prior Year Unrestricted Funds 2025 £	Prior Year Restricted Funds 2025 £	Prior Year Total Funds 2025 £
Income & Endowments from:				
Donations & Legacies	A1	-	21,464	**21,464**
Charitable activities	A2	288,846	-	**288,846**
Other trading activities	A3	-	457	**457**
Investments	A4	492	-	**492**
Other	A5	-	-	-
Total income	**A**	289,338	21,921	**311,259**
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	286,631	20,414	**307,045**
Other	B3	-	-	-
Tax on surplus on ordinary activiti	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	**B**	**286,631**	**20,414**	**307,045**
Net gains on investments	B4	-	-	-
Net income for the year		2,707	1,507	4,214
Transfers between funds	**C**	(60)	60	-
Net income after transfers		2,647	1,567	4,214
Net movement in funds		**2,647**	**1,567**	**4,214**
Reconciliation of funds:-	**E**			
Total funds brought forward		28,247	7,384	**35,631**
Total funds carried forward		**30,894**	**8,951**	**39,845**

All activities derive from continuing operations

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

The notes attached on pages 17 to 30 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2026

Pomphrey Hill Community Sports Association - Resources applied in the year ended 31 March 2026 towards fixed assets for Charity use:-

	2026 £	2025 £
Funds generated in the year as detailed in the SOFA	(4,003)	4,214
Resources applied on functional fixed assets	(20,994)	(910)
Other applications of funds	-	-
Net resources available to fund charitable activities	**(24,997)**	**3,304**

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

The notes attached on pages 17 to 30 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2026

Movements in revenue and capital funds for the year ended 31 March 2026

Revenue accumulated funds

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Last year Total Funds 2025 £
Accumulated funds brought forward	25,851	8,951	34,802	**29,798**
Recognised gains and losses before transfers	1,725	(5,728)	(4,003)	4,214
	27,576	**3,223**	**30,799**	**34,012**
(From)/To unrestricted revenue funds	1,844	(1,351)	493	790
Closing revenue funds	**29,420**	**1,872**	**31,292**	**34,802**

Fixed asset funds	Designated Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Last year Total Funds 2025 £
At 1 April	5,043	-	5,043	5,833
Transfer (to)/from revenue funds	(493)	-	(493)	(790)
At 31 March	**4,550**	**-**	**4,550**	**5,043**

The purposes of the transfers to fixed asset funds are described in Note 19 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds	Unrestricted and Designated funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Last Year Total Funds 2025 £
Revenue accumulated funds	29,420	1,872	**31,292**	34,802
Fixed asset funds	4,550	-	**4,550**	5,043
Total funds	**33,970**	**1,872**	**35,842**	**39,845**

The notes attached on pages 17 to 30 form an integral part of these accounts.

Pomphrey Hill Community Sports Association - Statement of Financial Activities for the year ended 31 March 2026

Pomphrey Hill Community Sports Association
Income and Expenditure Account for the year ended 31 March 2026 as required by the Companies Act 2006

	2026	2025
	£	£
Income		
Income from operations	309,106	310,767
Investment income		
Interest receivable	505	492
Gross income in the year before exceptional items	**309,611**	**311,259**
Gross income in the year including exceptional items	**309,611**	**311,259**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	308,322	302,527
Depreciation and amortisation	4,492	3,718
Governance costs	800	800
Total expenditure in the year	**313,614**	**307,045**
Net income before tax in the financial year	**(4,003)**	**4,214**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**(4,003)**	**4,214**
Retained surplus for the financial year	**(4,003)**	**4,214**

All activities derive from continuing operations

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

The notes attached on pages 17 to 30 form an integral part of these accounts.

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

	Note	SORP Ref		2026		2025
				£		£
Fixed assets		A				
Tangible assets	9	A2		27,823		11,321
Current assets		B				
Stocks		B1	2,384		2,244	
Debtors	11	B2	15,779		15,415	
Cash at bank and in hand		B4	29,268		29,494	
Total current assets			47,431		47,153	
Creditors: amounts falling due within one year	12	C1	(39,412)		(18,629)	
Net current assets				8,019		28,524
The total net assets of the charity				**35,842**		**39,845**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	16	D2	1,872		8,951	
				1,872		8,951
Unrestricted Funds						
Unrestricted Revenue Funds	16	D3	29,420		25,851	
				29,420		25,851
Designated Funds						
Designated Fixed Asset Funds	16	D3	4,550		5,043	
				4,550		5,043
Total charity funds				**35,842**		**39,845**

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

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

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

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

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

A Withers

Trustee

Approved by the board of trustees on 26 October 2026

The notes attached on pages 17 to 30 form an integral part of these accounts.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2026

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

Going Concern

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

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

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

Categories of Income

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

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

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

Income recognition

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

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

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

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2026

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

Recognition of liabilities and expenditure

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

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

Tangible fixed assets

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

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

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

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

Accounting for capital grants and fixed asset funds.

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

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 9.

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

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

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

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

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

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

Stocks and work in progress

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

Debtors

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

Notes to the Accounts for the year ended 31 March 2026

Creditors and provisions

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

Cash and bank balances

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

Leasing and hire purchase contracts and commitments

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

Pensions - defined contribution schemes

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

Fund Accounting

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

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

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

There are no endowment funds.

2 Liability to taxation

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

3 Winding up or dissolution of the charity

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

4 Net surplus before tax in the financial year

	2026	2025
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	4,492	3,718
Pension costs	355	423

Notes to the Accounts for the year ended 31 March 2026

5 Staff costs and emoluments

Salary costs	2026	2025
	£	£
Gross Salaries excluding trustees and key management personnel	95,871	89,176
Employer's operating costs of defined contribution pension schemes	355	423
Total salaries, wages and related costs	**96,226**	**89,599**

Numbers of full time employees or full time equivalents	**2026**	**2025**
The average number of total staff employed in the year was	34	29

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

Engaged on charitable activities - Bar staff	4	3
Engaged on charitable activities - Hatch staff	4	2
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	9	6

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

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

6 Defined contribution pension schemes

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

7 Remuneration and payments to Trustees and persons connected with them

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

8 Deferred income - Unrestricted and Designated funds

Current Year	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Advance bookings	7,722	7,722	3,188	3,188
Total	7,722	7,722	3,188	3,188

	2026	**2025**
	£	£
These deferrals are included in creditors	3,188	7,722

Prior Year	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Advance bookings	-	-	7,722	7,722
Total	-	-	7,722	7,722

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2026

9 Tangible fixed assets

Current Year	Property improvements	Equipment	Playground/ outside assets	Total
	£	£	£	£
Cost				
At 1 April 2025	3,003	30,030	24,680	57,713
Additions	-	20,994	-	20,994
At 31 March 2026	**3,003**	**51,024**	**24,680**	**78,707**
Depreciation				
At 1 April 2025	2,657	23,871	19,864	46,392
Charge for the year	52	3,236	1,204	4,492
At 31 March 2026	**2,709**	**27,107**	**21,068**	**50,884**
Net book value				
At 31 March 2026	**294**	**23,917**	**3,612**	**27,823**
At 31 March 2025	**346**	**6,159**	**4,816**	**11,321**

Prior Year	Property improvements	Equipment	Playground/ outside assets	Total
	£	£	£	£
Cost				
31 March 2024	3,003	29,119	24,680	56,802
Additions	-	911		911
31 March 2025	**3,003**	**30,030**	**24,680**	**57,713**
Depreciation				
31 March 2024	2,596	21,818	18,259	42,673
Charge for the year	61	2,052	1,605	3,718
31 March 2025	**2,657**	**23,870**	**19,864**	**46,391**
Net book value				
31 March 2025	**346**	**6,160**	**4,816**	**11,322**
31 March 2024	**407**	**7,301**	**6,421**	**14,129**

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2026

10 Stocks & Work in Progress

	2026	2025
	£	£
Stocks before write downs	2,384	2,244
	2,384	2,244

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

	Stocks	
	2026	2025
	£	£
Activity		
Primary purpose and ancillary trading	2,384	2,244
	2,384	2,244

11 Debtors

	2026	2025
	£	£
Trade debtors	9,597	9,091
Prepayments and accrued income	6,182	6,324
	15,779	**15,415**

12 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	10,084	3,651
Accruals	4,013	3,882
Deferred Income - Unrestricted & designated funds	3,188	7,722
Finance lease and HP contracts	15,223	-
PAYE, NIC VAT and other taxes	5,732	2,678
Other creditors	1,172	696
	39,412	**18,629**

13 Income and Expenditure account summary

	2026	2025
	£	£
At 1 April 2025	39,845	35,631
Surplus after tax for the year	(4,003)	4,214
At 31 March 2026	**35,842**	**39,845**

14 No related party transactions

There were no transactions with related parties in the year.

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2026

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2026	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	23,273	4,550	-	**27,823**
Current Assets	45,559		1,872	**47,431**
Current Liabilities	(39,412)	-	-	**(39,412)**
	29,420	**4,550**	**1,872**	**35,842**

At 1 April 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	6,278	5,043	-	**11,321**
Current Assets	38,202	-	8,951	**47,153**
Current Liabilities	(18,629)	-	-	**(18,629)**
	25,851	**5,043**	**8,951**	**39,845**

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2025	Movement in funds in 2026	Transfers between funds in 2026	Funds carried forward to 2027
	£	See Note 17 £	See Note 18 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	25,851	1,725	**1,844**	**29,420**
Designated Fixed Asset Funds	5,043	-	**(493)**	**4,550**
Total unrestricted and designated funds	**30,894**	**1,725**	**1,351**	**33,970**
Restricted funds:-				
Pitch improvements	6,934	(6,934)	-	-
500 club	942	206	-	**1,148**
Benches/Hatch outdoors furniture	750	1,000	(1,026)	**724**
Fundraising for building improvements	325	-	(325)	-
Total restricted funds	**8,951**	**(5,728)**	**(1,351)**	**1,872**
Total charity funds	**39,845**	**(4,003)**	**-**	**35,842**

Pomphrey Hill Community Sports Association

Notes to the Accounts for the year ended 31 March 2026

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2026	2026	2026	2026
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	308,405	(306,680)		**1,725**
Restricted funds:-				
Pitch improvements		(6,934)		**(6,934)**
500 club	206	-	-	**206**
Benches/Hatch outdoors furniture	1,000		-	**1,000**
	309,611	**(313,614)**	**-**	**(4,003)**

18 Details of transfers between funds in

The transfers shown in note 16 above are:-	2026
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	1,844
To/(from) Designated Fixed Asset Funds	(493)
To/(from) Restricted Revenue Funds	
Net transfers	**1,351**

Transfers comprise the release of fixed asset funds to unrestricted revenue funds representing an amount to offset the depreciation cost of assets funded by grants and an amount transferred to the fundraising reserve from bar takings at a fundraising event.

19 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

20 Ultimate controlling party

The charity is under the control of its legal members.

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

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

21 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Revenue grants from government and public bodies				
South Gloucestershire Council Community Infrastructure Levy	-	-	-	750
Total public sector revenue grants	**-**	**-**	**-**	**750**

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2025	2025	2025
	£	£	£
Prior Year	-	750	**750**

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Revenue grants and donations from non public bodies				
Downend Flyers	-	-	-	4,180
Football Foundation re pitch improvements	-	-	-	16,534
DPD Community grant fund- Hatch improvements	-	1,000	**1,000**	-
Total private sector revenue grants	**-**	**1,000**	**1,000**	**20,714**

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

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2025	2025	2025
	£	£	£
Prior Year	-	20,714	**20,714**

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

Total Donations, Grants and Legacies

Current year		Unrestricted Funds 2026 £	Restricted Funds 2026 £	Current Year Total Funds 2026 £	Prior Year Total Funds 2025 £
Total Donations, Grants and Legacies	A1	-	1,000	1,000	21,464

Prior year		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Prior Year Total Funds 2025 £
Total Donations, Grants and Legacies	A1	-	21,464	21,464

22 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total funds 2025 £
Primary purpose and ancillary trading				
Bar Sales	105,905	-	**105,905**	118,616
Premises hire (indoor and outdoor)	95,777	-	**95,777**	94,299
Catering and refreshments	103,479	-	**103,479**	75,931
Total Primary purpose and ancillary trading	**305,161**	**-**	**305,161**	**288,846**

23 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Total income from charitable trading		305,161	-	**305,161**	288,846
Total from charitable activities	A2	**305,161**	**-**	**305,161**	**288,846**

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

24 Income from other, non charitable, trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2026	2026	2026	2025
		£	£	£	£
Income from fundraising events		2,739	-	**2,739**	265
500 club		-	206	**206**	192
Total from other activities	**A3**	**2,739**	**206**	**2,945**	**457**

All the income in the prior year was unrestricted.

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

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	**-**	**457**	**457**

25 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2026	2026	2026	2025
		£	£	£	£
Bank Interest Receivable		505	-	**505**	492
Total investment income	**A4**	**505**	**-**	**505**	**492**

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

26 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Gross wages and salaries - charitable activities		16,897	-	**16,897**	**18,927**
Defined contribution pension costs - charitable activities		355	-	**355**	**423**
Travel and Subsistence - Charitable Activities		-	-	**-**	**3**
Total direct spending	**B2a**	**17,252**	**-**	**17,252**	**19,353**

27 Expenditure on charitable activities - Charitable trading

Current Year		Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Bar purchases		**43,996**	**-**	**43,996**	**46,297**
Food purchases		**29,168**	**-**	**29,168**	**26,423**
Grounds maintenance		**23,375**	**6,934**	**30,309**	**42,520**
Gross wages and salaries - charitable trading activities		**78,974**	**-**	**78,974**	**70,249**
Total charitable trading costs	**B2b**	**175,513**	**6,934**	**182,447**	**185,489**

Prior Year		Prior Year Unrestricted Funds 2025 £	Prior Year Restricted Funds 2025 £	Prior Year Total Funds 2025 £
Grounds maintenance		22,106	20,414	**42,520**
Total charitable trading costs	**B2b**	**165,075**	**20,414**	**185,489**

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

28 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Premises Expenses				
Rates and water charges	9,232	-	**9,232**	**5,012**
Light heat and power	26,747	-	**26,747**	**26,335**
Cleaning and waste management	22,267	-	**22,267**	**18,733**
Premises repairs, renewals and maintenance	21,917	-	**21,917**	**26,343**
Television services	5,750	-	**5,750**	**3,574**
Administrative overheads				
Computer and telephone	994	-	**994**	**1,433**
Stationery, printing and postage	2,947	-	**2,947**	**766**
Subscriptions	1,931	-	**1,931**	**203**
Health and safety costs	39	-	**39**	**65**
Advertising and marketing	1,627	-	**1,627**	-
Insurances	6,586	-	**6,586**	**6,331**
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	5,326	-	**5,326**	**5,407**
Financial costs				
Bank charges	3,260	-	**3,260**	**3,483**
Depreciation & Amortisation in total for the period	4,492	-	**4,492**	**3,718**
Support costs before reallocation	**113,115**	**-**	**113,115**	**101,403**
Total support costs - Current Year	**113,115**	**-**	**113,115**	**101,403**

Pomphrey Hill Community Sports Association

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

29 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Independent Examiner's fees	800	-	**800**	**800**
Total Governance costs	**800**	-	**800**	**800**

All the expenditure in the prior year was unrestricted.

30 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Total direct spending	**B2a**	17,252	-	**17,252**	**19,353**
Total charitable trading costs	**B2b**	175,513	6,934	**182,447**	**185,489**
Total support costs	**B2d**	113,115	-	**113,115**	**101,403**
Total Governance costs	**B2e**	800	-	**800**	**800**
Total charitable expenditure	**B2**	**306,680**	**6,934**	**313,614**	**307,045**

Prior Year		Prior Year Unrestricted Funds 2025 £	Prior Year Restricted Funds 2025 £	Prior Year Total Funds 2025 £
Total direct spending	**B2a**	19,353	-	**19,353**
Total charitable trading costs	**B2b**	165,075	20,414	**185,489**
Total support costs	**B2d**	101,403	-	**101,403**
Total Governance costs	**B2e**	800	-	**800**
Total charitable expenditure	**B2**	**286,631**	**20,414**	**307,045**