

REGISTERED COMPANY NUMBER: 06676203 (England and Wales)
REGISTERED CHARITY NUMBER: 1126118

**REPORT OF THE TRUSTEES AND
AUDITED GROUP FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MAY 2019
FOR
POMPEY IN THE COMMUNITY**



POMPEY IN THE COMMUNITY

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FOR THE YEAR ENDED 31 MAY 2019**

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POMPEY IN THE COMMUNITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st May 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

Reference and administrative details

Registered company number

06676203 (England and Wales)

Registered charity number

1126118

Registered office

Pompey in the Community
Anson Road
Portsmouth
PO4 8TB

Trustees

Alison Lee	
Stephen Frampton	
Melvin Hartley	
Jackie Jones	- resigned 11 November 2018
Lucy Smith	
Forhad Ahmed	
Zmaragda Pearson	- resigned 11 February 2019
Christian Burgess	
Steve Johnston	- appointed 5 July 2018, resigned 5 July 2019
Joyce Scoins	- appointed 5 July 2018, resigned 11 September 2018
Trent Stamp	- appointed 25 June 2019
Bernadette Topham	- appointed 25 June 2019
Miles Henson	- appointed 19 July 2019

Chief Executive Officer

Clare Martin

Auditors

Morris Crocker Limited
Chartered Accountants
Registered Auditors
Station House
North Street
Havant
Hampshire PO9 1QU

Solicitors

Biscoes Solicitors
Kingston Place
Kingston Crescent
North End
Portsmouth
Hampshire PO9 8AQ

Bankers

Lloyds Bank
38 London Road
North End
Portsmouth
Hampshire PO2 0LR

POMPEY IN THE COMMUNITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Pompey in the Community is registered as a company limited by guarantee (registration no. 06676203) and as a charity (registration no. 1126118). Its governing instrument is its memorandum and articles of association. Every member of the charity undertakes to contribute £10 to its assets in the event of it being wound up.

Recruitment and appointment of Trustee Directors

Trustees are recruited to represent significant donors, funding bodies and also independence.

Trustees are appointed in accordance with the Articles of Association, by ordinary resolution in general meeting. Neither less than seven nor more than twenty eight days clear notice before the date of the meeting where a Trustee's appointment is to be considered, notice shall be given to those entitled to attend of the recommendation for appointment.

Induction and training of new Trustees

New Trustees are inducted through spending time with the CEO to enable a full appreciation of the charity's activities and how it operates. Training is offered through recommended Charity Commission training guidelines.

Organisational structure

The Board of Trustees aims to meet quarterly and there are sub-committees that meet more regularly covering development, membership, finance and audit.

A CEO is employed to manage the day to day operations of the charity including promotion of the charity's objectives, fund raising, financial control and management of all employees.

Purposes and aims

The charity's purpose is to benefit the public generally and in particular the inhabitants of Hampshire, West Sussex and the Isle of Wight and their surrounding areas. We seek to promote community participation in healthy recreation by providing facilities for the playing of football and other sports and activities capable of improving health and well-being.

This encompasses providing and assisting in providing facilities for sport, recreation or other leisure time occupations for people to benefit from these facilities by reason of their youth, age, infirmity, disability, poverty or social and economic circumstance, for the public at large in their interests of social welfare with the object of improving their conditions of life.

We aim to advance the education of children and young people through such means as the Trustees think fit in accordance with charity law and for the general purpose of such charitable bodies or for such other exclusively charitable purposes in each case as the Trustees may from time to time decide.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The Trustees refer to public benefit throughout this report.

How our activities deliver public benefit

The charity aims to deliver benefit to our customers through reducing, or subsidising prices and providing access to the various activities free of charge which in many cases can lead to accreditation under various

For example, our after school clubs which provide continued access to sport after school hours for children is offered at £4.00 per session. Where we cover teaching time within schools this is charged at £26 per hour for one coach and £42 per hour for two coaches.

In relation to special inclusion and involving vulnerable or disabled people in the charity's activities these are provided free of charge through many of our programmes. A significant number of participants successfully complete courses and leave us with NVQ and BTEC level qualifications.

POMPEY IN THE COMMUNITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019

Financial review

Pompey in the Community's account showed a surplus this year of £105,124 over the year. This leaves the charity slightly above our desired Reserves of £200,000. However, the Trustees are working to ensure our cost savings continue to help ensure our Reserves are sustained. In respect of restricted activities, expenditure will continue to be kept in line with funding provisions.

Portsmouth Football Club

The relationship with the Club's current owners Portsmouth Football Club Limited (PFC) continues to be positive. Following the purchase by Tornante, headed up by Micael Eisner, ex-Disney CEO the relationship has continued to strengthen and manifests itself in many ways including player appearances, reward schemes, visits to the club's training facilities and player related learning materials as well as a generous allocation of match tickets for the charity's beneficiaries and the local community. The CEO of The Eisner Foundation, based in California, has joined the Trustee Board of PiTC to continue to develop and embed the relationship moving forward. The key to the relationship is the ability for football - and more specifically Portsmouth Football Club - to inspire local young people and bring about positive social outcomes through the delivery of the charity's activities.

PiTC aims to deliver through four core aspects of activity; sports and coaching, community cohesion (inclusion and disability), health and education although many of our projects weave through several, if not all of the strands.

Sports and Coaching: PiTC's Sports and Coaching department works with between 6 and 7,000 youngsters a week during term time providing PE lessons, after school club, skills training centres throughout Portsmouth and the surrounding area.

Move and Learn: Funded by Ferrero Rocher in partnership with the Football League Trust this is a six week programme of activities for Year 5 pupils and encourages a healthy lifestyle. Each session consists of an hour in the classroom and an hour of physical activity. We deliver this project to 1,800 pupils each academic year.

Nelson Investigates with Southern Water: Why do blocked sewers and drains cause flooding in areas of Portsmouth? The Pompey mascot, Nelson, features in the sessions as he tries to find out why a match at Fratton Park is going to have to be cancelled due to flooding. This leads him to explore the sewerage system and discover what happens when they get blocked. Each classroom session is an hour and is followed by a practical activity session with children involved in multi-sport style games linked to the session to consolidate the learning. The project uses old and modern maps, as well as photos to show how the pipes were first installed in Portsmouth during Victorian times and why. This project is ending July 2019.

South West Trains – "Off the Rails!" – 'Off The Rails!' is delivered in partnership with South West Trains and is delivered in a one off one hour session in school by a Pompey Trainer with support from South West Trains employees. Children are made aware of the dangers that the rail system can create using Portsmouth FC as the hook to engage youngsters. As part of their learning, children are asked to create a poster that they consider will help keep other people, especially children, "Off the rails!" The schools then nominate their best designs to go forward to a judging panel of employees from South West Trains and Portsmouth Football Club.

National Citizen Service: NCS is a programme, funded and managed by the Cabinet Office, which provides young people aged 16 to 17 years with the opportunity to take on new challenges, learn new skills and make a difference to the local community. PiTC are the sole delivery organisation in Portsmouth and the Football League Trust, via the Challenge Network, have one year remaining of a 3 year contract which we hope will be re-newed. We will be expected to deliver significant a significant uplift in numbers over the coming years.

Pompey Power Chair: PiTC run the only Powerchair Football team in Hampshire and support the team with transport, affiliations, kits and coaching. The team plays in the South East Regional League.

Portsmouth Amputee FC: The Portsmouth FC amputee team continues to go from strength to strength. Sponsored by Irwin Mitchell solicitors the team compete in the National League and hold their own in an ever growing competitive field.

POMPEY IN THE COMMUNITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2019

Life and Chimes: This project is aimed at those with early dementia, their carers as well as older isolated people that would benefit from the activities. The group meet once a week and take part in physical activities, crafts and arts as well as group visits to memorable places all over the city including shows at The Guildhall and Kings Theatre as well as events to raise funds.

Development Teams: PiTC now run boys and development centres in every age group from under 10s through to Under 16s when many of them move into our full time BTEC Football programme. Our BTEC Programme is expanding to include girls from September 2019 to complete the female playing pathway.

Football Development SCL: funded through SCL Education Group Limited this 11-a-side BTEC programme has proved hugely popular. Youngsters represent Portsmouth FC in the Southern Regional League whilst studying for a Level 3 BTEC. Matches are played against high profile teams including Chelsea and Birmingham which is a real incentive for participants.

IOW College Programme: PiTC deliver the football programme that runs alongside BTEC delivery for the Isle of Wight College. They have a match programme that our coach also coordinates. The programme is very well received by the college and delivery works well with our Primary School coaching and after school clubs on the island.

Degree Programme: Graduates from both our Futsal and 11-a-side BTEC programmes are offered the opportunity to study for 3 years with us for a BSc in Sports Development in partnership with the University of South Wales.

Premier League Kicks: This project is part funded through the Premier League Community fund. The emphasis is on sport for social change and focuses on participants that wouldn't otherwise be able to afford to attend. Youngsters are also referred to the programme by both statutory bodies and other charities locally. We have also had the opportunity to match fund up to £30,000 through the "PL Kicks Discretionary Fund" which has supported enrichment of the programme.

Raise Your Game: Comic Relief: This project link physical activity with educational workshops to upskill youngsters and enable them to gain relevant qualifications and volunteering opportunities. Sessions are run all over the city with opportunities for participants to then take part in other projects and opportunities.

Your Fratton, Fratton Big Local: Your Fratton is funded through the National Lottery and PiTC deliver the Youth participation element of the project. Activities include football, flash-mob dancing, multi-sports, a youth club and other activities that bring the young people of the Fratton Ward together.

Premier League Primary Stars: funded through the Premier League Community Fund: this project aims to mentor Primary School Teachers in PE delivery as well as providing resources to deliver literacy, numeracy and PHSE for Primary Schools.

Premier League Girls: Funded through the Premier League this project has enabled us to work with girls aged 10+ and encourage more female participation. The project is thriving and exceeded all targets. This programme lead us to set up the girls development teams which are currently thriving.

No Limits: Children in Need: This project enables children with additional needs to participate in football and multi-sports activities in after school clubs. Children are then invited to other sessions and to our team training to give them competitive opportunities in the Hampshire Disability League that takes place each month.

Wheels for All: Wheels for All is an inclusive cycling project that aims to provide a bicycle that everyone can use, regardless of their additional needs. Some bikes are handlebar pedalled, some have a space for a wheel chair to sit on the front and many are tandems. The project is run almost entirely by volunteers and we now have over 200 unique users each week.

POMPEY IN THE COMMUNITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019

Reserves policy

Reserves are needed to bridge the gap between spending and receiving resources, to plan for any emergency or other expenditure that may be necessary from time to time.

The Trustees consider that the ideal level of reserves at 31st May 2019 is £250,000, being based on the Charity's ability to cover six month's net running costs in the eventuality that general funding is considerably reduced due to the current economic environment. Direct funding over the past two years has been considerably reduced from both local government and the police. We are currently holding that amount so the Trustees are confident we have the required and necessary Reserves.

Review of the year

June 2018 Pompey in the Community host the Portsmouth Volunteering Awards

September 2018 The University of Portsmouth sponsor Pompey in the Community coaching kit.

October 2018 PiTC's special needs adult team feature on Channel 5s Great South Run coverage with a pre-race feature on their training journey celebrating their participation in the race.

October 2018 Partnership with Community Integrated Care launched to work with adults in supported living.

November 2018 Pompey in the Community feature on the "Portsmouth Puzzle" launched at the Victorian Festival of Christmas at the Historic Dockyard.

March 2019: Pompey in the Community support Portsmouth's first "Inspirational Women's Awards"

March 2019: Pompey in the Community win the "High Sheriff of Hampshire Award" in recognition of "Great and Valuable services to the Community".

April 2019: PiTC host Portsmouth's "CEO" Sleepout. 42 local business leaders spent a night sleeping rough at Fratton Park to raise money for the homeless - over £22,000 was raised.

April 2019 PiTC win the English Football League's Community Club of the Year for 2019.

April 2019: Portsmouth's Amputee Football Team take part in a sponsored walk from Portsmouth to Southampton to support the running of the team.

May 2019: PiTC BTEC Football Team travel to the USA to participate in the Memphis Cup and return victorious having won the entire tournament.

June 2019: PiTC host the "Portsmouth Inspiring Volunteer Awards" with Portsmouth Together; one of our volunteers is recognised with awards during the ceremony which aims to raise the profile of volunteering in the city.

Over the course of the year, from June 2017 – May 2018 Pompey in the Community worked with 34,786 participants.

POMPEY IN THE COMMUNITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019

Plans for the future

Pompey in the Community is currently undergoing some internal changes in order to facilitate the charity working more closely with Portsmouth Football Club. This will ensure the sustainability of the charity moving forward as well as increasing social media reach and raising awareness of the relationship between the club and PiTC, their affiliated charity.

Risk Management

Pompey in the Community consider our principal risks to be the League Position (or demotion) of our affiliated club which would make us ineligible for many of our current funding streams. Other risks include Health and Safety risks with staff working out in the community, often with vulnerable young people. We keep an extensive risk register which considers all manner of Finance, Health and Safety, Transport and Travel, HR and Security risks. We also keep a separate "project based" risk Register that logs, project by project, potential risks to the business. We visit both Risk Registers on an annual basis to ensure they're up to date and consider how to manage those risks within our control and mitigate those that aren't.

Key Management Personnel

Pay is set throughout the organisation dependent upon qualifications, experience and responsibility as well as incremental rises which reflect time served within the organisation. We have a subcommittee of the Trustees Board that considers remuneration and we also consult with external experts to provide insight and an independent viewpoint. The Trustees set the pay of a small, defined group our most senior managers, and those managers are left to determine pay for the rest of the staff.

POMPEY IN THE COMMUNITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019

Statement of Trustees Responsibilities

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

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

On Behalf of the Board:

STEPHEN FRAMPTON

Date:

15/2/2020



REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF POMPEY IN THE COMMUNITY

Opinion

We have audited the financial statements of Pompey in the Community and its subsidiaries for the year ended 31 May 2019 on pages 10 to 27, which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets and Cashflow Statements 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 FRS 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 group's and the parent charitable company's affairs as at 31 May 2019 and of the group's incoming resources and application of resources, including its income and expenditure, 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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 group or parent 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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon. Our opinion on the financial statements does not cover the other information and 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF POMPEY IN THE COMMUNITY

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 the trustees 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 group and parent 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 group or parent charity or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditors' 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 group and the parent charity and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Underwood (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU



Date:

26 February 2020

POMPEY IN THE COMMUNITY

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2019**

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
INCOME FROM					
Donations and legacies	5	242,642	9,711	252,353	145,308
Charitable activities					
Sports and education	6	1,458,495	456,951	1,915,446	1,727,166
Other trading activities					
Investment income	4	117	-	117	42
Commercial trading operations	3	71,093	-	71,093	49,368
Total		<u>1,772,347</u>	<u>466,662</u>	<u>2,239,009</u>	<u>1,921,884</u>
EXPENDITURE ON					
Raising funds					
Commercial trading operations	3	21,690	-	21,690	21,611
Charitable activities					
Sports and education	7	1,656,826	455,369	2,112,195	2,125,959
Total		<u>1,678,516</u>	<u>455,369</u>	<u>2,133,885</u>	<u>2,147,570</u>
Net income/(expenditure)		93,831	11,293	105,124	(225,686)
Transfers between funds	20	(9,695)	9,695	-	-
Taxation (trading subsidiary only)	10	-	-	-	-
Net movement in funds		84,136	20,988	105,124	(225,686)
RECONCILIATION OF FUNDS					
Total funds brought forward		215,611	14,186	229,797	455,483
TOTAL FUNDS CARRIED FORWARD		<u>299,747</u>	<u>35,174</u>	<u>334,921</u>	<u>229,797</u>

POMPEY IN THE COMMUNITY

**CONSOLIDATED AND CHARITY BALANCE SHEETS
AS AT 31 MAY 2019**

	Notes	Group 2019 £	Group 2018 £	Charity 2019 £	Charity 2018 £
FIXED ASSETS					
Tangible assets	14	128,428	169,506	121,649	165,179
Investments	15	-	-	1	1
		<u>128,428</u>	<u>169,506</u>	<u>121,650</u>	<u>165,180</u>
CURRENT ASSETS					
Debtors	16	306,961	274,331	344,636	294,486
Cash at bank and in hand		587,258	550,420	554,194	532,284
		<u>894,219</u>	<u>824,751</u>	<u>898,830</u>	<u>826,770</u>
CREDITORS					
Amounts falling due within one year	17	(687,726)	(764,460)	(685,913)	(762,507)
NET CURRENT ASSETS		<u>206,493</u>	<u>60,291</u>	<u>212,917</u>	<u>64,263</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>334,921</u>	<u>229,797</u>	<u>334,567</u>	<u>229,443</u>
CREDITORS					
Amounts falling due in more than one year	18	-	-	-	-
NET ASSETS		<u>334,921</u>	<u>229,797</u>	<u>334,567</u>	<u>229,443</u>
FUNDS					
Restricted funds	20	35,174	14,186	48,774	14,186
Unrestricted funds	20	299,747	215,611	285,793	215,257
TOTAL FUNDS		<u>334,921</u>	<u>229,797</u>	<u>334,567</u>	<u>229,443</u>

The financial statements were approved by the Board of Trustees on 15/02/2020 and were signed on its behalf by:


ALISON LEE


STEPHEN FRAMPTON

Pompey in the Community, Registered in England and Wales No. 06676203

POMPEY IN THE COMMUNITY

**STATEMENT OF CASH FLOWS AND CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MAY 2019**

	Notes	Group 2019 £	Group 2018 £	Charity 2019 £	Charity 2018 £
Cash flows from operating activities					
Cash generated from operations	26	68,399	132,096	49,651	129,034
		<u>68,399</u>	<u>132,096</u>	<u>49,651</u>	<u>129,034</u>
Cash flows from investing activities					
Interest received		117	42	117	42
Purchase of tangible fixed assets		(31,678)	(19,211)	(27,858)	(17,561)
Cash provided by (used in) investing activities		<u>(31,561)</u>	<u>(19,169)</u>	<u>(27,741)</u>	<u>(17,519)</u>
Change in cash and cash equivalents in the reporting period		36,838	112,927	21,910	111,515
Cash and cash equivalents at the beginning of the reporting period		550,420	437,493	532,284	420,769
Total cash at the end of the year		587,258	550,420	554,194	532,284

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006.

The Trustees consider that there are no material uncertainties regarding the charitable company's ability to continue as a going concern.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiary, Pompey Foundation Trading Company Limited, on a line by line basis. A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by section 408 of the Companies Act 2006.

Incoming resources

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

Where services are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with providing sport and education to the charity's beneficiaries.

POMPEY IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MAY 2019

1. ACCOUNTING POLICIES - continued

Resources expended (continued)

- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold property	- 20% straight line
Fixtures, fittings and office equipment	- 20% and 33% straight line
Sports equipment	- 20% straight line
Motor vehicles	- 20% reducing balance

Tangible fixed assets costing £500 or more are capitalised at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities. Corporation tax is payable by the trading company on its taxable profits.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the statement of financial activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

POMPEY IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MAY 2019

1. ACCOUNTING POLICIES - continued

Pensions costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis used for these financial instruments is detailed below.

Debtors & cash at bank

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. Cash at bank and in hand includes cash held on deposit or in a current account.

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.

2. FINANCIAL ACTIVITIES OF THE CHARITY

The financial activities shown in the consolidated statement includes those of the charity's wholly owned subsidiary, Pompey Foundation Trading Company Limited.

A summary of the financial activities undertaken by the charity is set out below:

	2019 £	2018 £
Total incoming resources	2,217,319	1,900,273
Total expenditure on charitable activities	(2,112,195)	(2,125,959)
Net outgoing resources	105,124	(225,686)
Total funds brought forward	229,443	455,129
Total funds carried forward	334,567	229,443
Represented by:		
Restricted funds	48,774	14,186
Unrestricted funds	285,793	215,257
	334,567	229,443

POMPEY IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MAY 2019

3. INCOME FROM COMMERCIAL TRADING OPERATIONS

The charity's wholly owned trading subsidiary, Pompey Foundation Trading Company Limited, which is incorporated in England and Wales, pays all but a small proportion of its profits to the charity. Pompey Foundation Trading Company Limited receives sponsorship and undertakes other activities such as stadium tours. The following is an extract of the financial statements of Pompey Foundation Trading Company Limited for the year ended 31 May 2019:

	2019 £	2018 £
Turnover	71,093	49,368
Cost of sales and administrative expenses	(21,690)	(21,611)
Profit before tax	49,403	27,757
Corporation tax (see note 10)	-	-
Profit after tax	49,403	27,757
Profits distributed to the charity	(49,403)	(27,757)
Retained in subsidiary	-	-
The assets and liabilities of the subsidiary were:		
Fixed assets	6,779	4,327
Current assets	33,943	18,912
Current liabilities	(40,366)	(22,883)
Net assets	356	356
Aggregate share capital and reserves	356	356

4. INVESTMENT INCOME

All investment income is derived from cash deposits held within the United Kingdom.

5. DONATIONS AND LEGACIES

	2019 £	2018 £
Donations	216,553	96,513
Donated goods and services	35,800	48,795
	252,353	145,308

Donated goods and services relate to game tickets and kits of £16,100 (2018 - £30,975), player appearances of £2,500 (2018 - £2,500), PFC intellectual and commercial rights of £7,000 (2018 - £7,000), advertising and marketing of £9,700 (2018 - £7,820) and communications of £500 (2018 - £500) provided to the charitable company by Portsmouth Community Football Club Limited without charge during the year.

POMPEY IN THE COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2019**

6. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Skill training centres	46,777	1,775	48,552	46,508
Advanced training centres	25,682	-	25,682	32,847
After school clubs	123,119	-	123,119	113,248
Holiday courses	104,272	799	105,071	104,945
Other courses and coaching income	241,454	1,562	243,016	198,465
Primary School Sports	-	70,000	70,000	65,000
South West Trains	1,498	3,852	5,350	15,296
Southern Water	-	15,298	15,298	15,461
Premier League for Sport	-	-	-	18,750
Premier League Kicks	-	89,300	89,300	82,500
Health trainer	30,094	-	30,094	29,227
No Limits CIN	-	41,300	41,300	23,597
National Citizen Service	637,098	-	637,098	498,180
Positive Activities	-	-	-	5,625
FA Women and Girls	-	22,024	22,024	23,810
Play More Pompey	-	-	-	14,962
Pompey Power Chair	-	7,575	7,575	12,504
Portsmouth Amputee Irwin Mitchell	-	207	207	(225)
IOW Degree Programme	-	24,000	24,000	24,000
Life 'n' Chimes CCG	-	-	-	4,167
Life 'n' Chimes Big Lottery	-	-	-	628
Spirit of Rugby	-	(4,900)	(4,900)	1,250
Kinder Sport Move & Learn	-	17,073	17,073	26,927
Sub Total Carried Forward	1,209,994	289,865	1,499,859	1,357,672

POMPEY IN THE COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2019**

6. INCOME FROM CHARITABLE ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Sub Total Brought Forward	1,209,994	289,865	1,499,859	1,357,672
Raise Your Game	-	-	-	33,088
Martime Youth Discovery	-	-	-	17,314
Junior Premier League	91,280	-	91,280	66,933
Your Fratton	-	17,000	17,000	18,404
Wheels 4 All	-	2,686	2,686	5,164
Post 16 Education	115,066	-	115,066	129,119
Portsmouth Autistic Support Network	-	-	-	8,125
Quality Improvement Fund	12,535	-	12,535	12,465
Grow The Game Income	-	4,300	4,300	3,603
Respect Income	-	-	-	93
Pompey memories (PUP)	-	-	-	15,400
Challenge Pompey - Sport England	-	39,037	39,037	8,484
Building a stronger Britain	-	30,880	30,880	6,176
Safer communities Fund	-	24,166	24,166	2,802
FA - Respect Fund	-	4,412	4,412	475
Wild cats	-	450	450	590
Kicks Start Volunteer	-	15,000	15,000	-
Network Rail	-	1,875	1,875	-
Community integrated care	-	4,167	4,167	-
Energise Me	-	1,000	1,000	-
Miscellaneous fees and income	29,620	22,113	51,733	41,259
	<u>1,458,495</u>	<u>456,951</u>	<u>1,915,446</u>	<u>1,727,166</u>

POMPEY IN THE COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2019**

7. CHARITABLE ACTIVITIES COSTS

	Direct expenditure £	Support costs (see note 8) £	Total 2019 £	Total 2018 £
Sports and education				
Wages and salaries	1,078,923	11,812	1,090,735	1,168,956
Subcontractors and consultants	32,128	1,679	33,807	30,447
Venue hire	137,500	6,745	144,245	119,656
Sports equipment	26,022	13,329	39,351	35,285
Tickets and kits from Portsmouth FC	16,100	-	16,100	30,975
Intellectual and commercial rights from Portsmouth FC	-	7,000	7,000	7,000
Player appearance costs	2,500	-	2,500	2,500
Other course costs	330,514	9,947	340,461	318,691
Motor vehicle hire and expenses	40,402	27,449	67,851	58,081
Office equipment hire and maintenance	(142)	31,406	31,264	40,128
Printing, postage and stationery	17,318	5,561	22,879	11,642
Telephone	7,270	11,905	19,175	20,335
Travel and subsistence	63,962	1,005	64,967	25,232
Legal and professional fees	995	23,146	24,141	32,831
Premises expenses	263	69,976	70,239	74,684
Staff and volunteer training	4,917	50	4,967	16,702
Publicity and marketing	12,582	11,336	23,918	37,656
Keyfort	22,014	-	22,014	8,901
Sundry expenses	5,407	(1,204)	4,203	3,703
Bank and credit card charges	12,732	2,492	15,224	14,715
Bad debts	(102)	(4,132)	(4,234)	(370)
Depreciation	2,660	68,728	71,388	68,209
	<u>1,813,965</u>	<u>298,230</u>	<u>2,112,195</u>	<u>2,125,959</u>

8. SUPPORT COSTS

	Management	Governance	Total 2019 £	2018 £
Sports and education	292,790	5,440	298,230	474,015
	<u>292,790</u>	<u>5,440</u>	<u>298,230</u>	<u>474,015</u>

	2019 £	2018 £
Governance costs		
Auditors' remuneration	5,080	5,090
Auditors' remuneration - non audit	360	216
	<u>5,440</u>	<u>5,306</u>

POMPEY IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MAY 2019

9. NET OUTGOING RESOURCES - GROUP

Net resources are stated after charging:

	2019	2018
	£	£
Auditors' remuneration	6,910	6,465
Auditors' remuneration - non audit work	360	356
Other operating leases	69,703	70,359
Depreciation - owned assets	71,548	68,174
Depreciation - assets held under finance leases	1,208	1,208

10. TAXATION

The company is a registered charity and no provision is considered necessary for taxation.

11. TRUSTEES' REMUNERATION AND BENEFITS

No trustees' received remuneration or other benefits during the year ended 31 May 2018 nor for the period ended 31 May 2019.

Trustees' Expenses

During the year no trustees (2018: none) were reimbursed for out of pocket expenses.

12. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	984,876	1,085,804
Social security costs	66,074	71,403
Employers pension costs	39,144	21,966
Redundancies	9,335	-
	<u>1,099,429</u>	<u>1,179,173</u>

The average monthly number of employees (full-time equivalent) during the year was as follows:

	2019	2018
	Number	Number
Charitable	43	45
Support	9	9
	<u>52</u>	<u>54</u>

No employee had annual emoluments of more than £60,000 per annum this year or in the previous period.

POMPEY IN THE COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2019**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2018 £
INCOME FROM			
Donations and legacies	141,518	3,790	145,308
Charitable activities			
Sports and education	1,230,885	496,281	1,727,166
Other trading activities			
Other trading activities	-	-	-
Investment income	42	-	42
Commercial trading operations	49,368	-	49,368
Total	1,421,813	500,071	1,921,884
EXPENDITURE ON			
Raising funds			
Commercial trading operations	21,611	-	21,611
Charitable activities			
Sports and education	1,563,974	561,985	2,125,959
Total	1,585,585	561,985	2,147,570
Net (expenditure)/income	(163,772)	(61,914)	(225,686)
Transfers between funds	35,482	(35,482)	-
Taxation (trading subsidiary only)	-	-	-
Net movement in funds	(128,290)	(97,396)	(225,686)
RECONCILIATION OF FUNDS			
Total funds brought forward	343,901	111,582	455,483
TOTAL FUNDS CARRIED FORWARD	215,611	14,186	229,797

POMPEY IN THE COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2019**

14. TANGIBLE FIXED ASSETS - GROUP

	Leasehold property £	Sports equipment £	Fixtures, fittings and office equipment £	Motor vehicles £	Total £
COST					
At 1 June 2018	242,693	20,737	76,314	53,800	393,544
Additions	-	-	31,678	-	31,678
Disposals	-	-	-	-	-
At 31 May 2019	242,693	20,737	107,992	53,800	425,222
DEPRECIATION					
At 1 June 2018	128,880	14,684	43,706	36,768	224,038
Charge for year	48,538	1,472	16,619	6,127	72,756
Eliminated on disposals	-	-	-	-	-
At 31 May 2019	177,418	16,156	60,325	42,895	296,794
NET BOOK VALUE					
At 31 May 2019	65,275	4,581	47,667	10,905	128,428
At 31 May 2018	113,813	6,053	32,608	17,032	169,506

TANGIBLE FIXED ASSETS - CHARITY

	Leasehold property £	Sports equipment £	Fixtures, fittings and office equipment £	Motor vehicles £	Total £
COST					
At 1 June 2018	242,693	19,087	73,114	45,600	380,494
Additions	-	-	27,858	-	27,858
Disposals	-	-	-	-	-
At 31 May 2019	242,693	19,087	100,972	45,600	408,352
DEPRECIATION					
At 1 June 2018	128,880	14,409	42,426	29,600	215,315
Charge for year	48,538	1,142	15,788	5,920	71,388
Eliminated on disposals	-	-	-	-	-
At 31 May 2019	177,418	15,551	58,214	35,520	286,703
NET BOOK VALUE					
At 31 May 2019	65,275	3,536	42,758	10,080	121,649
At 31 May 2018	113,813	4,678	30,688	16,000	165,179

Fixtures, fittings and office equipment includes assets totalling £6,040 (2018: £6,040) held under finance lease. Depreciation to date is £5,134 (2018: £3,926).

POMPEY IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MAY 2019

15. INVESTMENTS - CHARITY ONLY

Investments represent the charity's shareholding in its trading company, Pompey Foundation Trading Company Limited (company no. 06930934), of 1 ordinary £1 share.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2019 £	Group 2018 £	Charity 2019 £	Charity 2018 £
Trade debtors	32,744	57,887	32,099	57,247
Social security and other taxes	-	135	-	-
Pompey Foundation Trading Company Limited	-	-	38,553	20,930
Other debtors and accrued income	64,898	29,942	64,898	29,942
Prepayments	209,319	186,367	209,086	186,367
	<u>306,961</u>	<u>274,331</u>	<u>344,636</u>	<u>294,486</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2019 £	Group 2018 £	Charity 2019 £	Charity 2018 £
Trade creditors	179,509	223,407	179,376	223,154
Other creditors	20,178	11,495	20,178	11,495
Accrued expenses	32,114	47,267	30,434	45,817
Deferred income (see below)	455,925	481,705	455,925	481,455
Finance lease	-	586	-	586
	<u>687,726</u>	<u>764,460</u>	<u>685,913</u>	<u>762,507</u>

18. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	Group 2019 £	Group 2018 £	Charity 2019 £	Charity 2018 £
Finance lease	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

DEFERRED INCOME

Deferred income relates to funding received from various funders that are for a future accounting period.

	Group 2019 £	Group 2018 £	Charity 2019 £	Charity 2018 £
Brought forward	481,705	317,288	481,455	317,288
Amount released to incoming resources	(481,705)	(317,288)	(481,455)	(317,288)
Amount deferred in year	455,925	481,705	455,925	481,455
Carried forward	<u>455,925</u>	<u>481,705</u>	<u>455,925</u>	<u>481,455</u>

POMPEY IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MAY 2019

19. OPERATING LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2019 £	2018 £
Expiring:		
Within one year	65,336	65,978
Between one and five years	89,823	155,159
	<u>155,159</u>	<u>221,137</u>

20. MOVEMENT IN FUNDS

Analysis of unrestricted fund movements

	Balance at At 1.6.18 £	Incoming resources £	Resources expended £	Transfers £	Balance at At 31.5.19 £
General fund	215,611	1,772,347	(1,678,516)	(9,695)	299,747

Analysis of restricted fund movements

	Balance at At 1.6.18 £	Incoming resources £	Resources expended £	Transfers £	Balance at At 31.5.19 £
No Limits - CIN	508	41,375	(42,548)	-	(665)
Premier League Kicks	6,564	90,473	(92,781)	-	4,256
Primary Stars	(2,507)	70,000	(65,732)	-	1,761
Kick Start Sport	(7,656)	39,037	(26,454)	10,240	15,167
Other Restricted Funds	17,277	225,777	(227,854)	(545)	14,655
	<u>14,186</u>	<u>466,662</u>	<u>(455,369)</u>	<u>9,695</u>	<u>35,174</u>

The transfers from restricted to unrestricted funds relate to funds on which restrictions have been satisfied and therefore are no longer considered to be restricted funds.

Restricted funds in deficit all have sufficient funding in 2019/20 to cover any shortfalls.

During the year, restricted money was received from Pompey Foundation Trading Company Limited, a subsidiary of Pompey In the Community. As Intragroup income and expenditure is eliminated on consolidation of the group accounts the restricted income is eliminated in the parent charity and the unrestricted expenditure in the trading company is eliminated, giving a fall in the group accounts to a lower restricted balance for this fund.

Premier League Kicks: This project is partly funded through Sport England so the emphasis is on participation, rather than inclusion and delivery is flourishing with all targets achieved in the first year of the project.

POMPEY IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MAY 2019

- 20 Primary Stars:** Funded through the Premier League Community Fund, this project aims to mentor Primary School Teachers in PE delivery as well as providing resources to deliver literacy, numeracy and PHSE for Primary Schools.

Kick Start Sport: Kick Start Sport is funded through Sport England and uses the power of sport to engage young people in volunteering and social actions, usually with younger children aged 11-14.

Children in Need: No Limits provides opportunities for young people with special needs to take part in sporting activities both in the community and after school settings. Extension, family based activities then enable the young people to share opportunities with siblings, parents and carers.

MOVEMENT IN FUNDS

Comparatives for movement in funds

Analysis of unrestricted fund movements

	Balance at At 1.6.17 £	Incoming resources £	Resources expended £	Transfers £	Balance at At 31.5.18 £
General fund	343,901	1,421,813	(1,585,585)	35,482	215,611

Analysis of restricted fund movements

	Balance at At 1.6.17 £	Incoming resources £	Resources expended £	Transfers £	Balance at At 31.5.18 £
No Limits - CIN	(36)	36,872	(36,328)	-	508
Premier league for sport	66,999	18,750	(50,267)	(35,482)	
Premier League Kicks	9,367	82,500	(85,303)	-	6,564
School Sports FLT	5,571	65,000	(73,078)	-	(2,507)
Challenge Pompey	-	8,485	(16,141)		(7,656)
Other Restricted Funds	29,681	288,464	(300,868)		17,277
	111,582	500,071	(561,985)	(35,482)	14,186

A current year 12 months and prior year 12 months combined position is as follows:

Analysis of unrestricted fund movements

	Balance at At 1.6.17 £	Incoming resources £	Resources expended £	Transfers £	Balance at At 31.5.19 £
General fund	343,901	3,194,160	(3,264,101)	25,787	299,747

POMPEY IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MAY 2019

Analysis of restricted fund movements

	Balance at At 1.6.17 £	Incoming resources £	Resources expended £	Transfers £	Balance at At 31.5.19 £
No Limits - CIN	(36)	78,247	(78,876)	-	(665)
Premier league for sport	66,999	18,750	(50,267)	(35,482)	-
Premier League Kicks	9,367	172,973	(178,084)	-	4,256
School Sports FLT	5,571	135,000	(138,810)	-	1,761
Challenge Pompey	-	47,522	(42,595)	10,240	15,167
Other Restricted Funds	29,681	514,241	(528,722)	(545)	14,655
	<u>111,582</u>	<u>966,733</u>	<u>(1,017,354)</u>	<u>(25,787)</u>	<u>35,174</u>

21. MOVEMENT IN FUNDS - continued

Other Restricted Funds: This relates to restricted funds that individually are not material.

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2019 Total funds £
Fixed assets	128,428	-	128,428
Current assets	769,216	125,003	894,219
Current liabilities	(587,657)	(100,069)	(687,726)
	<u>309,987</u>	<u>24,934</u>	<u>334,921</u>

23. RELATED PARTY TRANSACTIONS

Portsmouth Football Club

The following transactions took place with Portsmouth Community Football Club Ltd (PCFC) a company with which there either was or are common directors, and companies with whom the charity was or is financially dependent:

	2019 £	2018 £
PCFC		
Donated goods and services provided to the charity	35,800	48,795
Amounts owed (by)/to the charity at the balance sheet date	(1,329)	(1,453)

Additionally, the charity is also dependent on the goodwill of PCFC in allowing it to use its brand inventory without charge.

POMPEY IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MAY 2019

- 23** The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Transactions between group entities which have been eliminated on consolidation are not disclosed within the financial statements.

Biscoes

A company with a common trustee director and partner provided legal services to the charity during the year for a sum of £nil (2018: £nil). At the year end, £nil (2018: £nil) was owed to Biscoes.

24. ULTIMATE CONTROLLING PARTY

The charitable company is under the control of its members. No one member has overall control of the charitable company.

25. SHARE CAPITAL AND LIABILITY OF MEMBERS

The charitable company is limited by guarantee and its members have undertaken to contribute to the assets of the company in the event of it being wound up such amount as may be required not exceeding £10.

26. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2019 £	Group 2018 £	Charity 2019 £	Charity 2018 £
Net movement in funds	105,124	(225,686)	105,124	(225,686)
Depreciation charge	72,756	69,382	71,388	68,209
Interest received	(117)	(42)	(117)	(42)
(Increase)/decrease in debtors	(32,630)	62,136	(50,150)	60,179
Increase/(decrease) in creditors	(76,734)	226,306	(76,594)	226,374
	<u>68,399</u>	<u>132,096</u>	<u>49,651</u>	<u>129,034</u>

27. KEY MANAGEMENT PERSONNEL

The key management personnel of the parent charity, comprise the trustees, the Chief Executive Officer, Head of Finance, Head of Sports and Coaching and the Commercial and Marketing Manager. The total employee benefits of the key management personnel of the charity were £156,313 (2018: £155,200).

28. PENSION COMMITMENT

The charitable company operates a defined contribution scheme. The costs to the charitable company for the year was £39,144 (2018: £27,277). At the year end the charitable company owed £nil (2018: £51) to the scheme.

29. CAPITAL COMMITMENTS

	2019 £	2018 £
Contracted but not provided for in the financial statements	-	22,500